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MADRAS LEGISLATIVE ASSEMBLY
DEBATES

OFFICIAL REPORT

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THE MADRAS LEGISLATIVE ASSEMBLY.

Friday, the 19th December 1947.

The House met in the Assembly Chamber, Fort St. George, at eleven of the clock, Mr. Speaker (THE HON. SRI J. SIVASUBRAMANIAM PILLAI) in the Chair.

P—QUESTIONS AND ANSWERS.

STARRED QUESTIONS

Lathi charge on the Ceded Districts College students.

643-A Q.—SRI N. SANJEEVA REDDI: Will the Hon. the Home Minister be pleased to state—

(a) whether any representations have been received by him regarding a brutal lathi charge by the Police and the members of the Recruit Training School on the Ceded Districts College students and members of the public at Anantapur on 4th December 1947 after a football match;

(b) whether Mr. G. K. Menon, Zoology Lecturer, and Sri Madhavaswami, a college student, as also several others received severe injuries;

(c) whether the Government are aware of the intense public agitation in Anantapur town against such unwarranted attack; and

(d) what action the Government have taken on the representations?

THE HON. DR. P. SUBBARAYAN:—“(a) A telegram has been received.

“(b) Yes.

“(c) No.

“(d) A report has been received from the District Magistrate, Anantapur, and the matter is under the consideration of the Government.”

SRI N. VENKATA SUBBAYYA:—“Is it a fact, Sir, that it was the Physical Director of the College who was at the bottom of the whole trouble and that the students made a strong appeal demanding his transfer?”

THE HON. DR. P. SUBBARAYAN:—“Well, Sir, the matter is being enquired into. I cannot say anything till the Government know the full details. They are doing everything to arrive at a settlement with regard to the quarrel in the Anantapur college.”

MUHAMMAD RAZA KHAN SAHIB:—“It is a fact that the police recruits made a lathi charge at the instance of the organizers of the tournament?”

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THE HON. DR. P. SUBBARAYAN: "I do not think the hon. Gentleman is correct in his presumption."

SRI N. SANJEEVA REDDI: "It is a fact that chappans were freely used by the recruits."

THE HON. DR. P. SUBBARAYAN: "Well, Sir, the recruit did get out of hand. That is why an enquiry is being held."

MUHAMMAD RAZA KHAN SAHIB: "May I know, Sir, from the Home Minister whether the charge has been made by the recruits or the influence of the organizers of the tournament? I want to know whether it is correct or not?"

THE HON. DR. P. SUBBARAYAN: "I have already said that the matter is being enquired into. I do not like it to be pre-judged."

SRI KALLUR SUBBA RAO:—"If players fight each other on account of a quarrel in the game, does it come under lathi-charge?"

THE HON. DR. P. SUBBARAYAN:—"It might have been so."

SRI N. VENKATA SUBBAYYA:—"In view of the fact that the recruits are going to constitute the police force, are they justified in taking the law into their own hands and attack the students?"

THE HON. DR. P. SUBBARAYAN:—"As I have already explained, the matter is being enquired into. If it is found that the recruits are in the wrong, naturally, they would not be employed at all."

SRI S. NAGARAJA MANIGAR:—"The incidence is said to have taken place on the 4th of this month. May I know why the Government has not come in possession of the full facts as yet?"

THE HON. DR. P. SUBBARAYAN:—"Government came to know of this incident because of the short-notice question put by my hon. Friend, Mr. Sanjeeva Reddi, and at once, I called for the information."

Scales of pay to Assistant Panchayat Officers.

* 643-B Q.—MUHAMMAD RAZA KHAN SAHIB (on behalf of Mohamed Abdul Salam Sahib Bahadur): Will the Hon. the Minister for Local Administration be pleased to state—

(a) why the new scales of pay sanctioned to the Assistant Panchayat Officers were not given effect to till now; and

(b) what is the reason for the long delay and when the Government are likely to give effect regarding new scales?

THE HON. SRI K. CHANDRAMOULI:—" (a) & (b) The Cabinet Salaries Committee recommended a scale of pay of

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Rs. 100—5—150 for Assistant Panchayat Officers. Government have been considering the question of creating posts of Deputy Panchayat Officers on the scale of pay of Rs. 100—5—150 under the control of Government in lieu of Assistant Panchayat Officers. Government have since decided to give effect to the proposal, directing the appointment of senior Assistant Panchayat Officers as Deputy Panchayat Officers. The details of the new scheme are being worked out and final orders will be issued soon."

Vacancies of High Court Judges.

* 643-C Q.—MUHAMMAD RAZA KHAN SAHIB (on behalf of Mohamad Abdul Salam Sahib Bahadur): Will the Hon. the Home Minister be pleased to state—

(a) the number of vacancies of High Court Judges, as on 12th December 1947;

(b) whether the Government propose to fill up the vacancies by direct recruitment or by promotion from the District Judges;

(c) whether the Government have any proposal to reduce the number of Judges in the Madras High Court; and

(d) whether the Government propose to abolish the Original Side of the High Court?

THE HON. DR. P. SUBBARAYAN:—“(a) Four permanent vacancies.

“(b) Recruitment from the Bar as well as by promotion of District Judges will be considered.

“(c) & (d) The matter is under consideration.”

B. POCKER SAHIB BAHADUR:—“Are the Government aware that the arrears of cases on both sides in the High Court have risen to such an extent that if the Government keep the vacancies unfilled, the litigant public will be so much affected on account of the delay in the disposal of these cases?”

THE HON. DR. P. SUBBARAYAN:—“The Government are aware of the pendency of cases, but at the same time, some other considerations have also got to be looked into. But, I can assure hon. Members that the Government will try to fill up these vacancies as quickly as possible.”

MUHAMMAD RAZA KHAN SAHIB:—“May I enquire whether it is a fact that the four vacancies also include the vacancies which would be caused by the resignations of Justice Gentle and Justice Horwill or whether these four vacancies are apart from these two?”

THE HON. DR. P. SUBBARAYAN:—“In the first instance, I would like to bring to the notice of the hon. Gentleman that it is not Justice Horwill who is going to resign but at present these vacancies do not count.”

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SRI D. V. RAMASWAMI: "May I know whether there is likelihood of another permanent vacancy arising in March?"

THE HON. DR. P. SUBBARAYAN:—"Well, Sir, two more vacancies will occur by the retirement of Justice Chandrasekhara Ayyar at the end of January, and of Justice Kunhiraman at the beginning of March."

SRI S. NAGARAJA MANIGAR:—"May I ask the Government whether it is a fact that the work of the High Court goes on very slowly in spite of a number of Judges there?"

THE HON. DR. P. SUBBARAYAN:—"Each Gentleman can draw his own presumption. But, the High Court has got to do justice."

B. POCKER SAHIB BAHADUR:—"May I know what the Hon. the Home Minister meant by saying that there are other considerations also for keeping the posts unfilled?"

THE HON. DR. P. SUBBARAYAN:—"In the public interest, I am not prepared to disclose the information."

SRI P. KANDASWAMI PILLAI:—"Will the Government see that the convention that they should make proposals to the Government when making new appointments or promotions is observed by the High Court with regard to the appointment of non-I.C.S. Judges and I.C.S. Judges?"

THE HON. DR. P. SUBBARAYAN:—"I am afraid there is no question of convention. As I said in answer to clause (b), recruitment will be made from the best material available."

SRI V. M. RAMASWAMI MUDALIAR:—"May I ask the Government whether there is any proposal to recruit I.C.S. Judges?"

THE HON. DR. P. SUBBARAYAN:—"The fact that the best men are to be taken shows that the I.C.S. will have their own chance."

SRI L. S. KARAYALAR:—"May I ask the Government whether any other Judges resigned for the so-called differences with the Government besides the Chief Justice and Justice Clark?"

THE HON. DR. P. SUBBARAYAN:—"I am afraid the hon. Member is wrong in his presumption that the Judges have resigned because of the differences with the Government. There is no question of differences with the Government at all."

SRI GUNTUR NARASIMHA RAO:—"In view of the separation of the Andhra Province from the Madras Province, will the Government consider the desirability of appointing more judges both from the Bar and from the District Judge's cadre?"

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THE HON. DR. P. SUBBARAYAN:—"The hon. Gentleman is evidently not aware of the present strength of Judges in the High Court. When Justice Chandrasekhara Ayyar retires at the end of January 1948, there would be no Tamilian on the Bench at all."

SRI P. KANDASWAMI PILLAI:—"In view of the answer given by the Hon. the Home Minister, will the Government consider the claims of non-I.C.S. men when they give promotions or when they make new appointments?"

THE HON. DR. P. SUBBARAYAN:—"I have already answered the question. There is no question of any vacancy being reserved for any particular person. Government hope to fill up the vacancies in the High Court when men who are fit enough to be on the Bench are available."

B. POCKER SAHIB RAHADUR:—"With reference to the answer to clause (d), may I know whether the Government have received any opinion on the point from the Madras Advocates' Association?"

THE HON. DR. P. SUBBARAYAN:—"Yes, Sir, we have received the opinion of the Advocates' Association."

SRI M. S. PATTABIRAMIAH:—"May I know from the Government whether there is any possibility of a Harijan being appointed to the High Court Bench?"

THE HON. DR. P. SUBBARAYAN:—"No; if one is available, the Government will be too delighted to appoint him. But knowing the Bar as I do, I do not think there is any candidate in the offing who can properly fill the position."

SRI S. NAGAPPA:—"May I know whether the Government are aware that there is a Harijan District Munsif by name, Pushparaj, and whether Government will consider his claims for being appointed as a High Court Judge?"

THE HON. DR. P. SUBBARAYAN:—"I would like to inform the hon. Gentleman that he has got to work his way up."

SRI U. P. MALLAYYA:—"May I know from the Hon. the Home Minister whether, when these appointments will be made, the claims of the different linguistic provinces will be considered?"

THE HON. DR. P. SUBBARAYAN:—"Conditions being equal linguistic considerations will also count."

AN HON. MEMBER:—"Will the Hon. the Home Minister be pleased to state whether there is any change in the procedure of appointment of High Court Judges after the 15th August 1947?"

THE HON. DR. P. SUBBARAYAN:—"Well, Sir, that is a matter between the Government of India and the Government of Madras."

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MUHAMMAD HUSSAIN SAHIB BAHADUR:—“ While considering the question of reducing the number of Judges in the High Court, will the Government keep in view the fact that before the number of Judges was increased to fourteen, there have been appeals pending for six years and eight years ? ”

THE HON. DR. P. SUBBARAYAN:—“ The pendency of litigation will certainly be considered when considering the question of reducing the number of Judges in the High Court. The cause of the litigant public should be protected and it should also be seen that their cases are not postponed but judgements are delivered in good time.”

BEGUM SULTAN MIR AMIRUDDIN:—“ May I know what is the salary that the next senior High Court Judge will be receiving? ”

THE HON. DR. P. SUBBARAYAN:—“ At present it is Rs. 1,000, but the Government of India are considering this matter and perhaps, final orders will be issued in a short time.”

Mussalman Wakf Act.

* 644 Q.—B. POCKER SAHIB BAHADUR (on behalf of K. M. Seethi Sahib Bahadur): Will the Hon. the Premier be pleased to state—

(a) whether the Government have received reports from any or all the District Courts in the Presidency regarding the enforcement of the provision of the Mussalman Wakf Act requiring the mutawallis to submit accounts; and

(b) how many cases of violation of the Act have been dealt with and by which courts?

THE HON. SRI O. P. RAMASWAMI REDDIYAR:—“ (a) “Yes.” (No.)

(b) *பெரிய அளவில் இல்லை.* (Does not arise).

Alleged denial of admission to Harijans into the Jundathil Kavu temple.

645 Q.—SRI K. RAGHAVAN: Will the Hon. the Premier be pleased to state whether he has received any representation from the Harijans that the Harijans of Ezhome ansam, Eripuram-chengal, in Chirakkal taluk, North Malabar, were denied admission in the local temple named Jundathil Kavu by the orthodox Hindus; and if so, what action has been taken?

THE HON. SRI O. P. RAMASWAMI REDDIYAR:—“ *இல்லை.*”

[The answer is in the negative.]

SRI S. NAGAPPA:—“ May I ask the Government, Sir, in view of the fact that not only in this particular temple but in most of the temples, Harijans are not allowed in spite of the Temple

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Entry Act, whether the Government will take suitable steps to see that Harijans are allowed into the temples without any obstruction? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ அதைத்தான் செய்துக்கொண்டிருக்கிறோம். மெம்பர் அவர்கள் எங்கள் கவனத்திற்கு எதையாவது கொண்டுவந்தால் அதைப்பற்றி கவனிக்கப்படும்.”

SRI A. VEDARATNAM PILLAI :—“ எந்த கோவிலுக்குள்ளாவது ஹரிஜனங்கள் போகக்கூடாது என்ற விதி விலக்கு அளித்துப்பட்டிருக்கிறதா? அப்படி இல்லையானால் தஞ்சாவூர் ஜில்லாவில் வரகூர் கிராமத்தில் இருக்கும் கோவிலில் ஹரிஜனங்கள் போகக்கூடாது என்று பிராமணர்கள் தடுத்திருக்கிற விஷயம் அரசாங்கத்திற்கு தெரியுமா? அதைப்பற்றி எதாவது நடவடிக்கை எடுத்துக்கொள்ளப்போகிறார்களா? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ பொது கோவிலாக இருந்தால் அவர்களை தடுக்க முடியாது. தனி கோவிலாக இருந்தால் அதில் அரசாங்கம் தலையிட முடியாது என்பது கனம் மெம்பர் அவர்களுக்குத் தெரியும்.”

SRI M. BAPINEEDU :—“ ఆధ్యక్ష మహోదయ, రాష్ట్రంలో ఉండే ఆస్తి దేవాలయములలోనికి హరిజనులను రానిస్తున్నారనే విషయం ప్రభుత్వముకు తెలియజేసారా? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ எல்லா கோவில்களையும் திறந்துவிடலாம்.”

SRI M. BAPINEEDU :—“ మద్రాసు ప్రభుత్వములో ఉన్న ఆస్తి దేవాలయములలోనికి హరిజనులను రానిస్తున్నారా? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ எனக்குத் தெரிந்த வரையிலும் எல்லாரும் செல்லுகிறார்கள்.”

SRI PILLALAMARRI VENKATESWARLU :—“ May I know, Sir, whether the Government are aware of the fact that in Cuddapah, Harijans are not allowed into the temples? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ எங்களுக்குத் தெரியாது.”

SRI K. T. KOSALRAM :—“ பொது ஜனங்களுடைய பணத்தால் கட்டப் பட்ட கோவில் தஞ்சாவூர் ஜில்லாவில் இருக்கிறது. அந்தக் கோவிலில் ஹரி ஜனங்கள் பிரவேசிக்கக்கூடாது என்று High Court judgment கொடுத்திருக்கிறார்கள் என்ற காரணத்திற்காக அனுமதி சட்டத்தை பிரயோகிக்க முடியாம லிருக்கிறது. அதற்காக இந்த சட்டத்தில் ஒரு amendment கொண்டு வரு வார்களா என்று பிரதமரை கேட்கிறேன்.”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ தனிக் கேள்வி போட்டால் அதைப்பற்றி கவனிக்கப்படும்.”

SRI P. KAKKAN :—“ கிராமங்களிலுள்ள கோவில்களை எல்லாம் நடை முறையில் ஹரி ஜனங்களுக்கு திறந்துவிடவில்லை. அதற்கு வேண்டிய நடவடிக்கையும் அரசாங்கம் எடுக்கவில்லை. கிராமங்களிலுள்ள கோவிலுக்குள் ஹரிஜனங்கள் போகும்படி அங்கேயும் உத்தரவிடுவார்களா? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ அதைப்பற்றி அரசாங்கம் கவனிக்கும் என்பதை தெரிவித்துக்கொள்ளுகிறேன்.”

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SRI U. P. MALLAYYA :—“ May I know, Sir, whether the obstruction of Harijans from entering into Moolkay temple in South Kanara district was reported to the Government and yet Government have not taken any action about it so far? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—

SRI S. NAGARAJA MANICKAR

HE HON. SRI O. P. RAMSWAMI REDDIYAR

questioned.

SRI M. KUMARAN :

THE HON. SRI O. P. RAMASWAMI REDDIYAR :

SRI S. NAGAPPA :—“ Will the Government consider the desirability of constituting a machinery in order to implement the Temple Entry Legislation? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ அதைப் பற்றி யோசனைப்படும். இப்பொழுது அரசு யோசனை எழுப்பவில்லை. ”

SRI M. BAPINEEDU :—“ అయ్యో ” దేవాలయములలో హరిజన ప్రవేశ ప్రశ్న (Development firka) లో ఉండి నిన్ను దేవాలయములలోనికి హరిజనములను రానివ్వని అర్హత వస్తూ అనివార్య ప్రశ్న ముగిసాని అవుతున్నానా? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ ఇది అయితే ప్రశ్న అవుతుంది. దీని పట్టికలోనిది కేవలం ప్రశ్న అవుతుంది. ”

SRI M. BAPINEEDU :—“ హరిజన ప్రవేశము నాటి అనుమతి లేదు కాబట్టి ప్రశ్న అవుతుంది ప్రశ్న అవుతుంది. ”

(No answer.)

SRI B. S. MURTHI :—“ గృహాలయములలో హరిజన ప్రవేశం ప్రశ్న అయినా అది సాధనం లేదు గ్రామాధికారులు సహకారం ఉండాలి. అందు చేత అయినా గృహాలలో ఉండటము వలన దేవాలయములలోనికి హరిజన ప్రవేశము చేయవలసినదని గ్రామాధికారులను ప్రభుత్వమువారు ఉత్తరువులు జారీచేస్తారా? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ அதைப் பற்றி யோசனைப்படும். ”

SRI S. PARAMANANDA RAYAR :—“ శివాలయములలో హరిజన ప్రవేశము ప్రశ్న అయినా అది సాధనం లేదు గ్రామాధికారులు సహకారం ఉండాలి. అందు చేత అయినా గృహాలలో ఉండటము వలన దేవాలయములలోనికి హరిజన ప్రవేశము చేయవలసినదని గ్రామాధికారులను ప్రభుత్వమువారు ఉత్తరువులు జారీచేస్తారా? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ அதைப் பற்றி யோசனைப்படும். ”

SRI K. ALLUR SUBBA RAO :—“ హరిజనముల దేవాలయములలోనికి ప్రవేశము వచ్చే ప్రశ్న అవుతుంది. ప్రభుత్వము (Government) వారికి తెలుసా? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ అవును. ”

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Dress for ceremonial occasions.

* 646 Q.—BEGUM SULTAN MIR AMIRUDDIN: Will the Hon. the Premier be pleased to state—

(a) whether the Government intend to prescribe any particular dress for ceremonial occasions for officials and non-officials; and

(b) if the answer is in the affirmative, the nature of the dress that is to be prescribed?

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“(a) அவ்விதமான யோசனை இல்லை.

“(b) கேள்வி எழவில்லை.”

[(a) *There is no such proposal with the Government.*

(b) *The question does not arise.*]

BEGUM SULTAN MIR AMIRUDDIN :—“ Shall I speak in Hindustani? No, I shall put the question in English.

“ In view of the fact that other countries, both Oriental and Occidental, have prescribed a particular dress for ceremonial occasions as uniformity in attire imparts impressiveness and dignity to such occasions, may I know the reason why this Government do not intend to fall in line with the practice in vogue in other countries in regard to this matter? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ அதைப்பற்றி யாரும் தெரிவிக்கவில்லை. தெரிவித்தால் அதைப்பற்றி யோசிக்கப்படும.”

SRI B. S. MURTHI :—“ Is the Hon. Premier aware that the present ceremonial dress is one which England has brought into existence to insult the self-respect of Indians, and if so, is it necessary to continue the same ceremonial dress after the advent of Dominion Status to India? ”

THE HON. SRI O. P. RAMASWAMI REDDIYAR :—“ அவர்களுைய நாம் எடுத்துக்கொள்ள வேண்டியதில்லை.”

SRI PILLALAMARRI VENKATESWARLU :—“ Will you please arrange for a translation of the Hon. Premier's answers, Sir? ”

MR. SPEAKER :—“ No, it is not possible.”

BEGUM SULTAN MIR AMIRUDDIN :—“ Is it not a fact that a particular dress is prescribed for ceremonial occasions not merely in Britain and other western countries, but even in Oriental countries like Turkey, Iran and Egypt and even in Indian States like Mysore? ”

MR. SPEAKER :—“ The hon. Member is repeating the question.”

BEGUM SULTAN MIR AMIRUDDIN :—“ I am asking a fresh question, Sir. In view of the common practice in vogue in most countries may I enquire whether this Government will consider the desirability of prescribing for men the type of dress that is

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worn usually by the Hon. Prime Minister of India and sometimes by the Hon. Finance Minister of this Province— I am referring to the Hon. Mr. Gopala Reddi

MR. SPEAKER: "The hon. Member is making a speech."

BEGUM SULTAN MIR AMIRUDDIN:—"I mean the long Indian coat—not the one that he is wearing now—and may I know whether the Government will consider the desirability of prescribing this dress for the men for ceremonial occasions?"

THE HON. SRI O. P. RAMASWAMI REDDIYAR:—"யோசனை சென்னைக்குக் கொடுத்திருக்கிறார்கள்."

SRI M. BAPINEEDU:—"ஸ்பீக்கர் (Speaker) ஸ்பீச்சு special dress அணிவதற்கு உண்டா?"

THE HON. SRI O. P. RAMASWAMI REDDIYAR: "அவரிடத்தில் அந்தக் கேள்வியைப் போட வேண்டும்."

SRI L. S. KARAYALAR:—"In view of the answer of the Hon. Premier, may I ask whether the Hon. Speaker would like to have a ceremonial dress?"

MR. SPEAKER:—"Usually questions like that are not put to the Speaker but to the Government and they should answer. The hon. Member cannot expect an answer from the Speaker."

SRI R. V. SWAMINATHAN:—"Does the Hon. Premier know that the ceremonial dress was insisted upon by Maharajas even before the British came into India, and even to-day in the State of Mysore and in some other States this ceremonial dress is being insisted on?"

THE HON. SRI O. P. RAMASWAMI REDDIYAR:—"நாம் நம் இஷ்டப்பிரகாரம் எந்த உடுப்பை உடுத்திக்கொள்ளவேண்டுமோ அதை உடுத்திக்கொண்டு வருகிறோம். இந்த பிரச்சனை எழவில்லை."

SRI B. S. MURTHI:—"Will the Government consider the desirability of at least insisting on the wearing of Gandhi Cap on ceremonial occasions?"

THE HON. SRI O. P. RAMASWAMI REDDIYAR:—"அதைப் பற்றி யோசிக்கும்போது இதையெல்லாம் யோசிக்கலாம்."

Scrutiny of Government Bills by the Advocate-General.

647 Q.—BEGUM SULTAN MIR AMIRUDDIN: Will the Hon. the Home Minister be pleased to state—

(a) whether the Government send their Bills to the Advocate-General for scrutiny and advice before bringing them in the Legislature;

(b) if the answer is in the negative, the reasons therefor; and

(c) the procedure that was in vogue prior to 1937 in regard to securing the advice of the Advocate-General with reference to the preparation of Government Bills?

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THE HON. DR. P. SUBBARAYAN:—“(a) In all important cases, the advice of the Advocate-General is taken before a Bill is introduced by the Government in the Legislature.

“(b) Does not arise, in view of the answer to clause (a)

“(c) The same procedure was in vogue even prior to 1937.”

BEGUM SULTAN MIR AMIRUDDIN:—“May I know, Sir, whether the advice of the Advocate-General was sought with reference to important Bills like the Madras Estates (Reduction of Rent) Bill, the Abolition of the Permanent Settlement Bill, the Madras Shops and Establishments Bill, the Madras Communal Forests Land Bill and such like important Bills?”

THE HON. DR. P. SUBBARAYAN:—“In view of the long list of Bills which the hon. Lady Member has chosen to give, it is impossible to answer with regard to each Bill, but I can assure her that with regard to the two important Bills, viz., the Rent Reduction Bill and the Zamindari Abolition Bill, the matter has been gone through by the Legal Department and by the Board of Revenue and in cases where the Government thought it necessary to obtain the opinion of the Advocate-General because of the technicalities involved, his opinion has also been taken. The hon. Lady Member is aware that the Forest Bill was originally introduced by Mr. Karanth. (Interruption by Sri B. S. Murthi.) ‘I thank the hon. Member for the correction. I stand corrected.’ With regard to the Bill that was introduced because of the Ordinance, the Advocate-General was consulted even before Ordinance was promulgated and the Bill also went to him before it was finally passed in the Legislature. Therefore, the hon. Member may be certain that those who are responsible to advise the Government in the matter of legislation, take care to see that proper legal form is given to the ideas propounded by the various Ministers and the departments concerned. But, of course, human nature being what it is, there may be mistake and it is usual for all legislatures to have amendments proposed because of decisions of courts which may be at variance with what the legislature intended.”

BEGUM SULTAN MIR AMIRUDDIN:—“In view of the fact that certain anomalies and contradictory clauses have been creeping into recent legislation in this Province and in view of the fact that some of the Bills that come up before this House, are bad in logic, bad in grammar and bad in law, will the Government place the Bills before the Advocate-General early enough so as to enable him to give his considered opinion about them prior to their introduction into this House? Will the Government see to it that the Bills are not rushed through but are forwarded to the Advocate-General sufficiently early so that he may have time to look into the various clauses of the Bills concerned and satisfy himself that they are good in law and logic before they come up to this House?”

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THE HON. DR. P. SUBBARAYAN :—“ I am afraid, Sir, this is tending to become a debate, but that is for you to consider. I would like to assure the hon. Member that her premises are entirely wrong. The Government have taken great care to see that legislation is introduced only after consideration. Of course, with regard to social legislation there may be a little hurry but there are always amendments available, but at the same time, I may assure hon. Members that the Legal Department will take care to see that legislation is being introduced in a proper manner and I can assure them also that we have got a gentleman of repute as Secretary in the Legal Department.”

SRI B. S. MURTHI :—“ May I know, Sir, whether there are any occasions when the legal advice given by the Advocate-General was not accepted either by the Government or by other legal authorities and also the courts? ”

THE HON. DR. P. SUBBARAYAN :—“ That is a matter entirely for the Government and I am not in a position to give any information.”

BEGUM SULTAN MIR AMIRUDDIN :—“ May I know whether the Government intend to establish a Standing Committee for Legislation as is to be found in Britain? ”

THE HON. DR. P. SUBBARAYAN :—“ Well, Sir, the hon. Member herself said that the Advocate-General's opinion has not been sought and a Standing Committee of the Legislature will be composed of laymen and as such the difficulty of drafting will become worse than the one drafted by the Legal Department.”

MUHAMMAD HUSSAIN SAHIB BAHADUR :—“ In view of the fact that every legislation, whether important or unimportant, has got to be administered by Courts, will the Government see its way to consult the Advocate-General with regard to every Bill that is sought to be brought before this House for consideration? ”

THE HON. DR. P. SUBBARAYAN :—“ Well, Sir, it is a matter entirely in the discretion of the Legal Member of the Government of Madras.”

BEGUM SULTAN MIR AMIRUDDIN :—“ In addition to seeking the advice of the Advocate-General, may I enquire, Sir, whether the Government will consider the desirability of constituting a Standing Legislation Committee as exists in Britain and in some of the American States? ”

THE HON. DR. P. SUBBARAYAN :—“ I am prepared to consider the question but no undertaking whatever can be given.”

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*Alleged ill-treatment of certain persons by the Police of
Elayangudi.*

* 648 Q.—SRI K. T. KOSALRAM: Will the Hon. the Home Minister be pleased to state—

(a) whether it is a fact that the Police of Elavangudi, Ramnad district, were responsible for the inhuman treatment of certain persons under their custody on 12th October 1947;

(b) whether proper action was taken by the Government in the matter on the petition, dated 13th October 1947, by Mr. Pakkiam of Madura and Mr. Arokiaswami of Paramakudi to the District Superintendent of Police and the Collector of Ramnad; and

(c) whether the Government will be pleased to place the said petitions on the table of the House?

THE HON. DR. P. SUBBARAYAN:—“(a) The head constable of Paramakudi station is reported to have misbehaved towards certain persons in his custody on 12th October 1947.

“(b) Disciplinary action is being taken against the head constable and further enquiries are being made.

“(c) Government do not consider it desirable to place the petitions on the table of the House as departmental action against the head constable, etc., is pending.”

SRI K. T. KOSALRAM:—“May I enquire, Sir, whether it is a fact that 12 people were beaten with sandals and then taken along the public road?”

THE HON. DR. P. SUBBARAYAN:—“Sir, departmental enquiries are pending and as I do not want to prejudice anything that may happen, I am afraid I am not in a position to answer this question.”

SRI L. S. KARAYALAR:—“As the allegations are very serious, may I ask what was the nature of the misbehaviour of the head constable?”

THE HON. DR. P. SUBBARAYAN:—“As I said, Sir, I am rather loath to give the behaviour of the head constable, because I do not want to prejudice the enquiry that is being held.”

SRI K. T. KOSALRAM:—“Will the Government tolerate such instances in view of their atrocious nature?”

THE HON. DR. P. SUBBARAYAN:—“I do not know what the hon. Gentleman means. Sir, there is no question of Government tolerating anything of this kind.”

SRI R. V. SWAMINATHAN:—“Is it only the head constable that was responsible for this or any other staff were also involved in this, Sir?”

THE HON. DR. P. SUBBARAYAN:—“The report is only against the head constable and as far as my information goes, he is the guilty person.”

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SRI R. V. SWAMINATHAN:—" May I know the name of the head constable, Sir? "

THE HON. DR. P. SUBBARAYAN:—" I am afraid I have not got that information with me handy."

SRI L. S. KARAYALAR:—" May I know, Sir, whether the victims were men or women? "

THE HON. DR. P. SUBBARAYAN:—" I have no information with me, Sir."

SRI P. GOVINDA MENON:—" May I know, Sir, whether any petitions were submitted by the concerned people? Will the Government place such petitions before the House? "

THE HON. DR. P. SUBBARAYAN:—" Well, Sir, this will prejudice the enquiry that is being conducted."

Memorandum presented by the Benchali Channel Committee.

* 649 Q. - B. PUCKER SAHIB BAHADUR (on behalf of K. M. Soethi Sahib Bahadur): Will the Hon. the Minister for Public Works be pleased to state -

(a) whether a memorandum was presented to the Premier by the President and the Secretary of the Benchali Channel Committee of Tirurangadi when the Premier visited Malabar on or about 29th September 1947;

(b) what the prayers of the memorandum were; and

(c) what action the Government have taken on the point raised in the said memorandum?

THE HON. SRI K. MADHAVA MENON (on behalf of Hon. Minister for Public Works):—" (a) Yes.

" (b) The prayers in the memorandum were—

(1) a lock should be put up in the Keranallur river near the Keranailur bridge and the flow of water should be regulated to the Kadalundi river;

(2) since in the lower portion of the Keranallur river below the bridge there are several curves interfering with the direct flow of water, a canal four furlongs in length should be constructed and connected with the Kadalundi river;

(3) a permanent bund should be put up in place of the temporary bund erected by the agriculturists for the punja crop in the Kadalundi river;

(4) the Pooraparamba lock should be kept open when the water level in the river exceeds 8 feet;

(5) as the shutters in the lock absorb much time for opening and closing, they would be remodelled so as to open and close very easily;

(6) the length of the bunds to be put up to the north of the lock should not be more than what is absolutely necessary for the protection of the lock and other stretches should be left vacant;

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(7) a broad bridge should be put up near the lock for the use of agriculturists and the transport of cattle and manure; and

(8) a permanent bund should be put up in place of the temporary bund erected to prevent the ingress of saline water below the lock into the agricultural tracts.

“(c) A copy of the representation has been forwarded to the Superintending Engineer, Coimbatore Circle, and to the Collector of Malabar for very urgent remarks. The Superintending Engineer has also been directed to stay the work referred to in the petition pending communication of further orders of Government. The report of the officers are awaited.”

Report on the Sangameswaram Project.

* 650 Q.—SRI N. VENKATA SUBBAYYA: Will the Hon. the Minister for Public Works be pleased to state whether a copy of the preliminary report on the Sangameswaram Project by the Chief Engineer will be placed on the table of the House or whether the Government could at least give the salient features of the project?

THE HON. SRI K. MADHAVA MENON (on behalf of the Hon. Minister for Public Works):—“A paper^a setting out the salient features of the project is laid on the table of the House.”

SRI N. VENKATA SUBBAYYA:—“Will the staff making the preliminary investigation be instructed to find out the possibility of having a channel across the valley in the Nallamalai hills to the plains of Cumbum and Markapur taluks?”

THE HON. SRI K. MADHAVA MENON:—“They will be considered, Sir. I am not at present ready with the answer. Notice should be given.”

SRI PILLALAMARRI VENKATESWARLU:—“Will the Hon. Minister explain why the cost of the project given in the answer has risen from Rs. 60 to 78 crores whereas in the case of the Ramapadasagar project it has risen from Rs. 80 to 108 crores?”

THE HON. SRI K. MADHAVA MENON:—“It all depends upon the nature of the materials required and their prices.”

SRI PILLALAMARRI VENKATESWARLU:—“May I know, Sir, whether it is not a fact that the cost of materials have risen to the same extent in both the projects?”

THE HON. SRI K. MADHAVA MENON:—“It all depends upon the machines, etc., needed and they are not the same in both the cases.”

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SRI N. VENKATA SUBBAYYA:—“ Have any instructions been issued to the staff to speed up the investigation in view of the very great importance and utility of this project? ”

THE HON. SRI K. MADHAVA MENON:—“ It is not available to speed it up as it must be done very properly and very carefully.”

SRI S. NAGAPPA:—“ In view of the prevailing famine conditions in Rayalaseema will the Government give priority to his project in preference to the other major projects? ”

THE HON. SRI K. MADHAVA MENON:—“ Every project regarding food is important, Sir, and the priority it deserved will be given to this also.”

SRI S. NAGAPPA:—“ May I know, Sir, whether the Provincial Government made any request to the Central Government for a loan for this project and if so, what is the stage of the matter now? ”

THE HON. SRI K. MADHAVA MENON:—“ It is too early to say anything before the investigations are over.”

The Tuticorin Port.

651 Q.—SRI K. T. KOSALRAM: Will the Hon. the Minister for Public Works be pleased to state—

(a) whether the Government are aware that the Tuticorin Port is the only minor port in South India with very heavy cargo and passenger traffic;

(b) whether any steps have been taken to raise it to a major port;

(c) whether the Government of India has been approached in this behalf; and

(d) if so, with what results?

THE HON. SRI K. MADHAVA MENON (on behalf of Hon. Minister for Public Works):—“ (a) The Government are aware that as far as trade is concerned, Tuticorin stands first among the Minor Ports in this Province. As regards passenger traffic, the port of Dhanuskodi continues to record the highest figure.

“ (b) & (c) Yes.

“ (d) The Government of India have stated that the question requires fuller examination in the light of the failure of the Tuticorin Project in 1926–30. The Chairman, Tuticorin Port Trust, has been asked to submit a detailed report in the matter and it is awaited.”

SRI K. T. KOSALRAM:—“ Are the Government aware, Sir, that the seaport in Quilon is getting enormous income due to our Government not raising the Tuticorin port into a major port? ”

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THE HON. SRI K. MADHAVA MENON:—" This question requires further examination and examination is being done Sir. "

MUHAMMAD HUSSAIN SAHIB, BAHADUR:—" Will the Government consider the question of raising Kayalpatnam in Tinnevely district into a minor port? "

THE HON. SRI K. MADHAVA MENON:—" It is a different matter altogether from this question and therefore the hon. Member may put a separate question."

SRI A. VEDARATNAM PILLAI:—" Will the Hon. Minister be pleased to let us know what the major ports are in this Province if the proposed linguistic provinces come into force and what are the major ports in Tamil Nad? "

THE HON. SRI K. MADHAVA MENON:—" A list of the major ports was given in answer to another question put by the hon. Member and it contains all the information."

Enhancement of pay and extension of service to teachers.

652 Q.—SRI S. NAGAPPA: Will the Hon. the Minister for Finance be pleased to state—

(a) whether it is a fact that the Central Pay Commission has not only recommended enhanced scales of pay to all teachers in all services but also proposed extension of service up to the fifty-eighth year; and

(b) if so, whether the Government have any proposal as regards the extension of service?

THE HON. SRI B. GOPALA REDDI:—" (a) (i) The Central Pay Commission was only concerned with the services under the rule-making control of the Central Government. Education is a provincial subject and the scales of pay of teachers under this Government are governed by orders issued by this Government.

(ii) The Central Pay Commission has recommended the raising of the age-limit for retirement to 58 for all Government servants.

" (b) The question of raising the age-limit for retirement of officers under this Government is separately under consideration."

SRI S. NAGAPPA:—" May I know in view of the fact that trained teachers are not available will the Government consider and see that effect is given to this at an early date? "

THE HON. SRI B. GOPALA REDDI:—" I do not accept, Sir, that trained teachers are not available."

SRI B. S. MURTHI:—" May I understand, Sir, that the Madras Government have not accepted the recommendations of the Central Pay Commission? "

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THE HON. SRI B. GOPALA REDDI:—“ I have repeatedly said that the Central Pay Commission has nothing to do with this Government.”

SRI S. NAGAPPA:—“ In view of the experience gained by the teachers with the Government consider the desirability of extending the services of these people up to the age of 58? ”

THE HON. SRI B. GOPALA REDDI:—“ Sir, the teacher is not an isolated individual apart from the other Government subordinates and the whole matter is now under consideration of the Government.”

SRI S. NAGAPPA:—“ If this does not mean any increased financial commitment, why should it not be complied with, Sir? ”

THE HON. SRI B. GOPALA REDDI:—“ It certainly affects the finances also because new recruits will be drawing less pay whereas the old people will be drawing more.”

SRI S. NAGAPPA:—“ Am I to understand from the Hon. Minister's answer that the Government are not interested in experienced teachers and they rather prefer the raw hands, Sir? ”

THE HON. SRI B. GOPALA REDDI:—“ I think at 55 some of them become decayed and deteriorated.”

Representations from the doctors of the Madura Municipality.

* 653 Q.—B. POCKER SAHIB BAHADUR (on behalf of K. M. Seethi Sahib Bahadur): Will the Hon. the Minister for Finance be pleased to state—

(a) whether representations have been received from the doctors of the Madura Municipality complaining against the action of the Assistant Commercial Tax Officer of Madura, calling upon them to submit accounts for the medicines which they dispensed to patients; and

(b) what direction has been given by the Government to the Commercial Tax Officer concerned in the matter?

THE HON. SRI B. GOPALA REDDI:—“ (a) Yes.

“(b) The matter is under the consideration of the Government.”

MUHAMMAD HUSSAIN SAHIB BAHADUR:—“ May I know, Sir, whether the doctors are employees of the municipality or independent practitioners? ”

THE HON. SRI B. GOPALA REDDI:—“ They are independent practitioners.”

The Retrenchment and Reorganization Committee.

* 654 Q.—BEGUM SULTAN MIR AMIRUDDIN: Will the Hon. the Finance Minister be pleased to state—

(a) the terms of reference of the Retrenchment and Reorganization Committee constituted by the Government;

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- (b) the names of the members of the above Committee; and
(c) when this Committee is expected to conclude its work and submit its report?

THE HON. SRI B. GOPALA REDDI:—“(a) The terms of reference are the following:—

- (1) The effecting of economies in expenditure on new departments and appointments brought into existence during the war and after;
- (2) the reorganization of departments with a view to reducing cost and increasing efficiency, e.g., the necessity for retaining superior officers (such as Conservators of Forests, Divisional Inspectors of Schools, Deputy Inspectors-General of Police, etc.), intermediate in status between the Head of the Department and District Officers in various departments, whether it is necessary to have both the Deputy Superintendents of Police and Circle Inspectors, etc.;
- (3) amendment of the relevant rules so as to expedite the procedure in regard to land acquisition, investigation of and preparation of estimates for irrigation works, rural water-supply schemes and departmental enquiries in disciplinary matters;
- (4) grants-in-aid for various purposes to local bodies and private managements;
- (5) reorganization of the pension system;
- (6) matters connected with (1) to (5) above and any other matter that may be specifically referred to the Committee.

“(b) The following gentlemen are the members of the Committee:—

- (1) Sri T. A. Ramalingam Chettiyar, Member, Constituent Assembly—Chairman.
- (2) Sri K. P. Krishnan Nair.
- (3) Sri V. Ponnuswami Pillai.
- (4) Sri L. Venkatakrishna Ayyar.
- (5) Sri T. K. Duraiswami Ayyar.
- (6) Sri R. Suryanarayana Rao, M.L.C., and
- (7) Sri M. Bapineedu, M.L.A.

“(c) It is too early to state when the Committee will conclude its work and submit its report.”

BEGUM SULTAN MIR AMIRUDDIN:—“May I know, Sir, whether this Committee will also deal with the touring expenses of Government servants in view of the fact that the Government departments in India have been referred to in the Constituent Assembly as the ‘biggest tourist agency in the world’?”

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THE HON. SRI B. GOPALA REDDI:—"I do not think this matter has been referred to the Committee specifically. The Government are however considering the Travelling Allowance Rules actively."

SRI B. S. MURTHI:—"May I know, Sir, why none belonging to the minority communities have been appointed to such an important committee as this?"

(No answer.)

(Sri B. S. Murthi rose to put a question.)

MR. SPEAKER:—"When the Hon. Minister has not given any answer, the hon. Member should not repeat the question."

SRI V. M. RAMASWAMI MUDALIAR:—"In view of certain new developments may I know, Sir, whether the Government will consider the question of the revision of salaries also being included within the purview of the Reorganization Committee that is being set up?"

THE HON. SRI B. GOPALA REDDI:—"Since the salaries were recently revised by the Cabinet Sub-Committee this new Committee has been asked specifically not to go into this question."

SRI B. S. MURTHI:—"Is the Minister aware that as a war-measure many candidates belonging to the minority communities have been taken in service and will the Government give an assurance that the Reorganization Committee will not touch them?"

THE HON. SRI B. GOPALA REDDI:—"All supernumerary posts will be abolished whether they are held by Harijans or Muslims or anybody else."

SRI A. VEDARATNAM PILLAI:—"Will the Hon. Minister be pleased to take the present opportunity afforded by the Non-Gazetted Officers' strike to introduce effective retrenchment in our province, Sir?"

THE HON. SRI B. GOPALA REDDI:—"I do not want to exploit the present position, Sir." (Hear, hear.)

B. POCKER SAHIB BAHADUR:—"May I know, Sir, whether the Government are aware that there is a good deal of discontent among the members of the staff of the Government as to the recent revision of salaries and whether it is not advisable for the Government to refer to this Committee this question of considering how far the revision is fair or not?"

THE HON. SRI B. GOPALA REDDI:—"The scales were revised only last year and they came into effect only from January 1947 and it was therefore thought unnecessary for this Committee to go into this question."

SRI B. S. MURTHI:—"Is the Minister aware, Sir, that there is a feeling in the country that in the name of abolition of

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supernumerary posts this Committee has been established so as to do harm to some of the minority communities which have secured jobs during the war?"

(No answer.)

ABDUL HAMEED KHAN SAHIB BAHADUR:—"Sir, arising from the answer of the Hon. Minister is it not advisable that this question of salaries should be referred to this Committee particularly in view of the fact that salaries constitute a very important part of the reorganization of the services of the Government?"

THE HON. SRI B. GOPALA REDDI:—"Since the Salaries Sub-Committee of the Cabinet has gone into this question fully, it is not considered necessary to refer this again to this Committee. If and when necessary Government themselves will consider this question."

B. POCKER SAHIB BAHADUR:—"Sir, when the Sub-Committee of the Cabinet revised the scales of pay there were certain particular officers and when this Retrenchment Committee goes into the question they will have to recommend the abolition of many posts and the creation of other posts and so many other connected matters and therefore is it not essential that the Government should refer them to the necessity of revising these scales and also to consider the necessity of fixing further scales according to the functions discharged by these officers in view of their recommendations?"

THE HON. SRI B. GOPALA REDDI:—"The Committee is called the Retrenchment and Reorganization Committee and I do not think it has to go into the question of salaries."

SRI K. A. NACHIAPPA GOUNDER:—"May I know whether the Government will consider the desirability of asking the Committee to consider decentralization of work and expeditious transaction of work?"

THE HON. SRI B. GOPALA REDDI:—"As I already pointed out, it is one of the terms of reference."

SRI S. NAGAPPA:—"In view of the fact that the Committee is not represented by minority communities will they consider the desirability of expanding it for purposes of providing for the inclusion of Harijans?"

THE HON. SRI B. GOPALA REDDI:—"No, Sir."

SRI S. NAGAPPA:—"Why, Sir?"

(No answer.)

ABDUL HAMEED KHAN SAHIB BAHADUR:—"Is it to be understood that the Reorganization Committee has nothing to do with the financial aspect of the question and therefore, it has nothing to do with salaries question as well?"

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THE HON. SRI B. GOPALA REDDI:—"The question of salaries if it ever arises will be considered by the Cabinet and the Committee by itself has nothing to do with it."

B. POCKER SAHIB BAHADUR:—"Is it not necessary that this Committee should consider the question of salaries with reference to retrenchment and reorganization or otherwise they will be handicapped with regard to their function of retrenchment and reorganization?"

THE HON. SRI B. GOPALA REDDI:—"I do not think so, Sir."

BEGUM SULTAN ME AMIRUDDIN:—"Is it not a fact that this Committee is considering the question of the fixation of salaries for the newly appointed District Judges and District Collectors?"

THE HON. SRI B. GOPALA REDDI:—"I remember that in answer to another question I replied that the matter is being considered by the Committee; but I do not think it is correct."

SRI PILLALAMARRI VENKATESWARLU:—"In view of the fact that there is much disparity between the salaries of the high-paid officials and the low-paid officials of Government, will Government be appointing a committee to revise salaries in accordance with the recommendations of the Central Pay Commission Report?"

THE HON. SRI B. GOPALA REDDI:—"As I said, Sir, we have nothing to do with the Central Pay Commission Report."

SRI PILLALAMARRI VENKATESWARLU:—"My question has not been answered, Sir."

B. POCKER SAHIB BAHADUR:—"May I ask the Government to consider the advisability of referring to this Committee the question of revision of scales of salaries because it will allay the great discontent among the officials of Government which is responsible for the present strike?"

THE HON. SRI B. GOPALA REDDI:—"As the question is argumentative, I am not prepared to answer the question."

SRI B. S. MURTHI:—"May I know, Sir, whether Government will place the Report of the Committee explaining how the suggestions and recommendations of the Committee have been implemented?"

THE HON. SRI B. GOPALA REDDI:—"I shall consider at what stage it should be placed on the table of the House."

The Saroja Mills, Coimbatore.

655 Q.—**SRI M. A. EASWARAN** (on behalf of Sri R. Kuppuswami): Will the Hon. the Minister for Industries be pleased to state—

(a) why only the Saroja Mills in Coimbatore have not carried out the Adiudicator Venkataramayya's award and paid

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the workers the basic pay from 1st April 1947, which is due to them when all the other mills in Coimbatore have paid the workers according to the award; and.

(b) whether the Government have taken any action against the said mills for not doing so?

THE HON. SRI K. MADHAVA MENON (on behalf of the Hon. Minister for Industries):—“(a) The management of the Saroja Mills, Coimbatore, have implemented the Award of the Industrial Tribunal.

“(b) Does not arise.”

Complaints about a Hindu bhajana conducted at Palayad.

* 656 Q.—B. POCKER SAHIB BAHADUR (on behalf of K. M. Seethi Sahib Bahadur): Will the Hon. the Minister for Education be pleased to state whether the educational authorities have received complaints from Christian and Muslim quarters about a Hindu bhajana conducted recently in the basic school at Palayad in North Malabar with pupils including Christians and Muslims?”

THE HON. SRI B. GOPALA REDDI (on behalf of Hon. Minister for Education):—“No.”

B. POCKER SAHIB BAHADUR:—“Will the Government be pleased to call for a report whether such a thing happened?”

THE HON. SRI B. GOPALA REDDI:—“Neither the headmaster nor the District Educational Officer received any complaint about it.”

B. POCKER SAHIB BAHADUR:—“Will the Government ask them whether any such incident happened?”

THE HON. SRI B. GOPALA REDDI:—“We did ask the District Educational Officer and he reports that neither he nor the headmaster received any complaint.”

SRI A. VEDARATNAM PILLAI:—“Is the Hon. Minister aware that Hindu students in Mission schools are forced to attend Christian prayers and will the Government take any steps to put a stop to this?”

THE HON. SRI B. GOPALA REDDI:—“So far as I am aware, Hindu students in Mission schools are not being forced to attend Bible classes.”

SRI M. S. PATTABHIRAMIAH:—“Will the Government kindly explore the possibility of compiling a basic catechism for bhajana so that the intolerant and intransigent religious minority communities may not object to such bhajanas in basic schools?”

THE HON. SRI B. GOPALA REDDI:—“The suggestion may be considered.”

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UNSTARRED QUESTIONS.

Alleged disturbance of Harijan of Pedda Sreerampuram village

85 Q.—**SRI S. NAGAPPA:** Will the Hon. the Home Minister be pleased to state—

(a) whether the Government have received any petition from the Harijan of Pedda Sreerampuram village, Sampet tank, Vizagapattanam district, for disturbance by Caste Hindus on the 15th August;

(b) what action has the Police taken in the matter, and

(c) whether the Government have received a copy of the weekly *Vijaya Vardhini* in which the above matter is published?

A.—(a) Yes.

(b) The local Police registered a case, enquired into the matter and finally dropped the case for want of evidence. The District Superintendent of Police is, however, making further enquiries to see if any of the persons alleged against can be successfully prosecuted.

(c) Yes.

Restoration of certain tanks in the Markapur taluk.

86 Q.—**DR. M. J. SAMUEL:** Will the Hon. the Minister for Public Works be pleased to state that—

(a) whether the Government will consider the desirability of immediately restoring the abandoned tank called Perur tank in Boyadegumpla village of Markapur taluk of Kurnool district under the 'Grow More Food' Campaign; and

(b) at what stage the matter stands in respect of the following abandoned irrigation works and when they would be taken up for execution under the 'Grow More Food' Campaign in Markapur taluk:—

(1) Venkataraddi kunta of Yedavalli, Markapur taluk.

(2) Mello tank of Gottipadiya of Markapur taluk.

(3) Theegaleru project near Yogacharlapalli?

A.—(a) The Government have already under consideration the question of taking over the Perur tank and restoring it. The revised plans and estimates for the scheme promised by the Chief Engineer (Irrigation) are awaited.

(b) (1) *Venkataraddi Kunta of Yedavalli.*—The Government examined this scheme in the current year, the estimated cost being Rs. 1.18 lakhs, but came to the conclusion that it is not worthwhile spending

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a lakh of rupees on the scheme as, even on Grow More Food grounds, the work is prohibitively costly. They therefore directed in July 1947 that the scheme be dropped. These orders are however being reconsidered by the Government now as a result of a later representation.

- (2) *Mella tank of Gottipadiya*.—The Government sanctioned the restoration of this tank in March 1947.
- (3) *Theegaleru project near Yogacharlapalli*.—The Government have taken up this scheme for consideration. The plans and estimates for the scheme submitted by the Chief Engineer (Irrigation) are being examined by the Board of Revenue.

Categories of posts districtwar and communitywar in the Police department.

87 Q.—SRI N. VENKATA SUBBAYYA: Will the Hon. the Home Minister be pleased to state the total number of posts in each of the following categories in the Province and in each district and of these how many are Muslims, how many Hindus, and others and the percentage of the members of each community to the total constables, head constables, Sub-Inspectors, Deputy Superintendents, District Superintendents and Deputy Inspectors-General of Police?

A.—A statement ^a showing the particulars as far as they are available is laid on the table. Districtwar figures are not readily available and their collection would involve considerable time and labour.

The number of cattle mortality for the past three years.

88 Q.—SRI S. NAGAPPA: Will the Hon. the Minister for Agriculture be pleased to state the number of cattle mortality for the last three years districtwar?

A.—A statement ^b showing the reported cattle mortality for the last three years districtwar, is placed on the table of the House.

Quarters for Police subordinates.

89 Q.—SRI S. NAGAPPA: Will the Hon. the Home Minister be pleased to state the number of Police stations and outposts without quarters for the Police subordinates districtwar and talukwar?

A.—A statement ^c showing the number of Police stations and outposts without quarters for the Police subordinates is appended.

^a Printed as Appendix II on page 507 infra.

^b Printed as Appendix III on pages 507–508 infra.

^c Printed as Appendix IV on pages 508–511 infra.

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Stopping of production of certain mills in Coimbatore.

90 Q.—SRI T. S. PATTABIRAMAN: Will the Hon. the Minister for Industries be pleased to state—

(a) whether it is a fact that Kamala Mills and Vijaya-lakshmi Mills at Coimbatore and Pullicar Mills at Tiruchengode have stopped production on the ground that they are working under loss;

(b) what steps the Government have taken to re-open the above Mills; and

(c) whether the Government will consider the advisability of taking over the above Mills and run them under the auspices of the State?

A.—(a) Yes, Sir.

(b) The Government are negotiating with the managements to re-open the Mills.

(c) The Government have at present no power to take over the Mills but the question of taking power to do so is under consideration.

Purchase of petrol and lubricants.

91 Q.—SRI N. ANNAMALAI PILLAI: Will the Hon. the Minister for Prohibition be pleased to state—

(a) where the Government purchase their requirements of petrol and lubricating oils for the transport vehicles; and

(b) whether the Government are showing any preference to any of the European companies and American companies; and if so, why?

A.—(a) Petrol required by the State buses is purchased from Messrs. Caltex, Limited, and Standard Vacuum Oil Company, Limited, who have erected petrol bunks in the Government premises. The requirements of oil are purchased from Messrs. Caltex, Limited. It is proposed to install a petrol pump of the Burma Oil Company, in the Body-guard Lines, which have now been allotted to the State Bus Service, and to purchase the oil required from that Company.

(b) The Companies mentioned in the answer to clause (a) are the only three leading oil storage and distributing companies who supply petrol and different grades of lubricants for use of automobiles. No Indian company of any repute is known to store and distribute in bulk gasoline and lubricants required for automobile purposes.

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II.—MOTION FOR THE ADJOURNMENT OF THE BUSINESS OF THE HOUSE RE STRIKE OF NON-GAZETTED OFFICERS.

MR. SPEAKER:—"Mr. Pocker has given notice of a motion and it reads:

That the business of the House be adjourned in order to discuss a definite matter of urgent public importance, viz., the grave situation caused by the strike of the non-gazetted officers in the City and the mufassal.

In this connexion, I may state that I have already received similar motion given notice of by Mr. Venkateswarlu. Under Rule 56, a motion must not raise a question substantially identical with the one on which the Assembly has given its decision in the same session. During this session a similar motion moved by the Leader of the Opposition, was rejected by the House. I believe hon. Member remembers it. In view of that, I rule this motion out of order."

B. POCKER SAHIB BAHADUR:—"I submit that this motion refers to the situation that has arisen as a result of the strike while the previous motion which was negatived by the House referred to the contemplation of the strike and, therefore, the two are entirely different."

MR. SPEAKER:—"It makes no difference. The motion being about the strike of the non-gazetted officers it is the same as that given notice of by Leader of the Opposition."

B. POCKER SAHIB BAHADUR:—"I am appealing to the Speaker to consider this aspect of the matter."

MR. SPEAKER:—"I have considered all aspects of the matter and I have given the ruling and it is final."

"The hon. Mr. Venkateswarlu has handed over to me an urgent motion under rule 36. But under rule 38, the hon. Member must have handed over to me the written statement before the commencement of the meeting. He did so only at ten minutes past eleven."

SRI PILLALAMARRI VENKATESWARLU:—"I have got an explanation."

MR. SPEAKER:—"Perhaps the hon. Member has not read the rules, so I will read the relevant rule for his benefit:—

'A member desirous of moving a motion for an adjournment of the business of the House for the purpose of discussing a definite matter of urgent public importance shall, before the commencement of the sitting of the Assembly,

I shall read the words once more for the benefit of the hon. Member before the commencement of the sitting of the Assembly at which he proposes to ask for leave of the House to make his motion, hand over to the Speaker a written statement of the matter proposed to be discussed and obtain his consent to his asking for such leave to make the motion.'

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"He handed it over to me only at ten minutes past eleven and so, I am not going to take that matter.

"The Hon. the Finance Member will move the motion standing in his name."

III.—DRAFT AMENDMENTS TO THE MADRAS GENERAL SALES TAX
(TURNOVER AND ASSESSMENT) RULES 1939.

THE HON. SRI B. GOPALA REDDI:—“Mr. Speaker, I move—

that the draft amendments by the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, which it is proposed to make in exercise of the power conferred by section 3, sub-sections (4) and (5) of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), as amended by Madras Act XXI of 1947, be approved.”

“We have strictly confined ourselves to the amending Act and we do not introduce any new element into the rules proposed by this motion. In order to enable hon. Members to understand the amendments better the reasons for the amendments have been circularized to hon. Members. Rules 6 to 16 are merely consequential matters and 2 to 5 are strictly in conformity with the amending Bill and all controversial matters were deferred for the present. No. 2 contemplates the percentage to be taken into account for labour and cost of materials in contracts, electrical undertakings or structural contracts; it follows the rules framed by the Government of Bombay and the Central Government. No. 3 prescribes the point at which yarn is to be taxed and bullion is to be taxed and at which point other luxury articles are to be taxed. No. 4 says whether packing and delivery charges are to be included in the turnover or not. Some time ago, by means of executive orders, they were not included in the turnover and this reduction is now proposed to be embodied in the rules for easy reference and guidance. Then there are certain articles subject to the Central excise duties which are sometimes included in the turnover but hereafter we contemplate the Central excise duty will not be taken into consideration when we assess the turnover. Only sugar, rubber tyres and tubes were exempted because they were subject to Central excise duties. Under the rules, as now brought forward, all Centrally excisable articles will be excluded and the amount paid by way of excise duties will not be taken into consideration when we assess the turnover. It gives great relief to tea and coffee dealers. The other matters are all purely of a consequential nature.”

MR. SPEAKER:—“There are four Government amendments and one non-official amendment. We shall have all of them moved so that we might have a discussion on all of them together.”

SRI P. NATESAN:—“May I make a submission to you, Sir. We have received the amendments only this morning. As the

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Hon. Finance Minister observed they may no doubt be of a non-controversial nature. But I should like to take some time to go into these rules, because it is a very important matter. It may not be possible to study the rules and take part in the debate now; but the fact remains that these rules are in our hands only this morning. The Hon. Minister told us that there is nothing controversial and that he has copied the rules made in Bombay. So far as labour charges are concerned, you must realize that conditions are different here and you cannot compare labour here with labour elsewhere. I would, therefore, request if the Hon. Minister will not consent to give us 24 hours to go into these rules."

MR. SPEAKER:—"I believe copies of the rules were circulated day before yesterday to Members."

MOIDEEN KUTTI SAHIB BAHADUR:—"No, Sir, some of us received them just at 10-30 this morning."

THE HON. SRI B. GOPALA REDDI:—"It was published in the Gazette extraordinary also."

SRI P. NATESAN:—"But nobody bothers about it. I do not wish to object to it on technical grounds. I want to know if he could show some consideration. I do not want to embarrass the Government because I was myself in the Select Committee. So far as the rules go, nobody can understand them so well as the departmental people; they are handling them and they can understand them easily. I would, therefore, suggest that some time be given for the House and I would like this matter to be taken up to-morrow."

THE HON. SRI B. GOPALA REDDI:—"To-morrow is a penultimate Saturday holiday. Further the Council sits to-morrow. I have no objection to this being taken up after lunch, say, 2-30 or 3 p.m." 12 noon.

MUHAMMAD HUSSAIN SAHIB BAHADUR:—"In view of the fact that a majority of Members come from outside the city, and this list of rules and the amendments thereto, were received only this morning some time should be given them to study them."

MR. SPEAKER:—"The hon. Member should know that the rules were published in the *Fort St. George Gazette* long ago."

MUHAMMAD HUSSAIN SAHIB BAHADUR:—"Sir, the rules with amendments were received only this morning; and therefore it is necessary that some time should be given for considering them."

SRI A. KAMESWARA RAO:—"I should like to know, Sir, whether rules are framed to allow the Gujarathis and Marwaris who are trading in this Province to maintain their accounts in Gujarathi or, rather in their own language, which they have been doing all along. Agitation is now going on that rule should be framed in that behalf."

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SRI N. S. VARADACHARI:—"I think it is very unfortunate that Mr. Natesan should use the word 'controversial' so far as the rules are concerned."

SRI P. NATESAN:—"It is not unparliamentary."

SRI N. S. VARADACHARI:—"I don't say it is unparliamentary. I know he will be the first member to say that on the sales tax measure every point was carefully gone into in the select committee stage and at every other stage of the Bill, and it is rather surprising that at this stage he should raise difficulties. May I suggest that, if necessary, Mr. Natesan may be allowed to move his amendments as discussion goes on clause by clause."

SRI P. NATESAN:—"I said, Sir, it was not non-controversial. I did not say it was controversial. I only wanted some time should be given to members to go through the rules."

MR. SPEAKER:—"I think we shall take up the rules one after the other, and as we discuss them, Members may give their amendments."

SRI P. NATESAN:—"I suggest this may be taken up after lunch."

THE HON. SRI B. GOPALA REDDI:—"I have no objection for that. Even if we sit at 3 o'clock it will be over before 4 o'clock"

SRI P. NATESAN:—"Sir, I do not want to embarrass Government. If possible, will the Hon. Minister allow us to give amendments at the next session?" (Laughter.)

THE HON. SRI B. GOPALA REDDI:—"I am sure nobody will give any amendment."

MR. SPEAKER:—"What has the Leader of the House to say?"

THE HON. DR. P. SUBBARAYAN:—"My colleague, the Finance Minister who is in charge of this Bill, has said all that is necessary in the matter."

MR. SPEAKER:—"So we shall take up the rules even now. (After a pause.) The question is that the draft amendments to the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, which it is proposed to make in exercise of the powers conferred by section 3, sub-sections (4) and (5) of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) as amended by Madras Act XXV of 1947, be approved."

The motion was put to vote and carried.

MR. SPEAKER:—"Now let us take the Government amendments."

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THE HON. SRI B. GOPALA REDDI:—“ I suggest all the amendments may be taken together. They relate only to grammatical mistakes, printer's devils and the like. They are mere verbal amendments. I move the following amendments:—

- (1) *In the preamble to Revenue Department Notification No. 818, dated the 12th September 1939, published on pages 1-5 of the Extraordinary issue of the Fort St. George Gazette, dated the 15th September 1939, containing the said rules, for the words, figures and brackets “ sub-section (2) of section (3) of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) ”, the words, figures and brackets “ sub-sections (4) and (5) of section 3 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), and of all other powers hereunto enabling ” shall be substituted.*
- (2) *In condition (i) in clause (7) of draft rule 5-A, for the words and figures “ under section 8 (1) ” the words and figures “ under section 6 (1) ” shall be substituted.*
- (3) *After Amendment No. 10-A, the following amendment may be added:—*
“ 10-B. In rule 12 of the said rules, the words, figures and letter ‘ or rule 11-A ’ shall be omitted.”

*In new Form B-2, for expression “ Year ending 1947-48 ”
the expression “ year ending ” shall be substituted ”*

The amendments were put and carried.

SRI C. K. GOVINDAN NAYAR:—“ I am not moving my amendment.”

The rules as amended were put to vote and carried.

SRI P. NATESAN:—“ Sir, may I ask the Finance Minister to allow some merchants to maintain their accounts in Gujarathi, as they have been doing so all along? ”

MUHAMMAD RAZA KHAN SAHIB:—“ I doubt whether the Hon. Finance Minister is aware of the fact that some firms in Madras are charged Bihar Sales Tax and Orissa Sales Tax at the rate of three per cent. And this tax is levied apart from the Madras Sales Tax. Will he inquire into this, as otherwise the consumers have to pay a double or even treble tax? ”

SRI V. S. SANKARASUBRAMANIA MUDALIYAR:—“ Mr. Speaker, Sir, we have now exempted wholesale business in handloom cloth. The rules are not clear as to how exemption should be worked out. I put forward a specific case of a dealer dealing in wholesale and retail business. How is he to be dealt with? ”

MR. SPEAKER:—“ This question should have been put before the motion was put to vote. Anyhow I am allowing it now.”

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THE HON. SRI B. GOPALA REDDI :—“ Sir, I did not quite follow Mr. Sankarasubramania Mudaliyar's question. But I would certainly get exemption if any hardship is caused to a dealer if he happens to be a wholesale and retail dealer. As regards maintaining of accounts in the Gujarathi language I am helpless in the matter; for also the statute has been entered into law as the Governor has given assent to it. And the only course open is I shall move to bring in an amending Bill. So, just now, I am helpless in the matter. No doubt several representations have been made and we are getting the matter examined. As regards Mr. Raza Khan's point, it was never brought to my notice. I never knew Orissa Sales Tax and Bihar Sales Tax are being collected in addition to our sale tax. As regards copra about which Mr. C. K. Govindan Nayar gave notice, but which he did not move, as I said on a previous occasion, I am appointing a standing committee on the administration of commercial taxes, and this matter will be placed before that committee and their views will be sought and whatever is needed will certainly be done. There is another matter that is agitating the mind of my friend Mr. Nataraj Chettyar and that is about chekku oil. That is also a matter that can go before the standing advisory committee. It has nothing to do with the present rule.”

MUHAMMAD MUSSAIN SAHIB BAKHUR :—“ On a point of information, Sir. With regard to the Press Note, dated 10th December 1947, wherein it was stated that licence fee for dealing in handloom cloth said to be not necessary, may I know whether the fee paid already for licence for the year 1948 will be refunded? ”

THE HON. SRI B. GOPALA REDDI :—“ If the dealer is entitled to it, it will be refunded.”

SRI P. NATESAN :—“ I quite realize the helplessness of the the Minister now. But may I request him to see if he cannot bring an amendment at the next session of the Assembly, so that the merchants may be allowed to maintain accounts in their own language? ”

THE HON. SRI B. GOPALA REDDI :—“ This point was explained in the select committee, and Mr. P. Natesan was a member of the committee.”

SRI P. NATESAN :—“ Although it was done there, I do not think any harm will be done by allowing this concession to the merchants.”

THE HON. SRI B. GOPALA REDDI :—“ But on the first of January next the Act will come into force.”

MR. SPEAKER :—“ I now adjourn the House *sine die*.”

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APPENDIX I.

[Vide answer to starred question No. 650 asked by Sri N. Venkata Subbayya at the meeting of the Legislative Assembly held on the 19th December 1947, page 487 supra.]

Salient features of the Kistna-Pennar (Sangameswaram) Project.

The Kistna-Pennar Project is (with slight modifications in detail) the same as the Sangameswaram Project. The project is to comprise a reservoir at Sangameswaram in the Kurnool district, three miles below the confluence of the Tungabhadra and the Kistna rivers, with a main canal up one of streams falling into the Kistna and on through a cutting into the Kundu valley to irrigate vast areas in the Kurnool and Cuddapah districts in its wake and *via* the Pennar into a reservoir proposed at Someswaram (Somasila) and on to irrigate considerable extents in Nellore, Chingleput and South Arcot districts. The main features of the project are—

(1) to construct a dam across the Kistna in a gorge near Sangameswaram below the junction of the Tungabhadra and Kistna rivers;

(2) to divert the water stored in the reservoir formed by the dam by a cutting near that through which the Kurnool-Cuddapah canal passes at Mittakondala into the Pennar *via* the Kunderu;

(3) to construct a dam across the Pennar in a gorge near Someswaram in Nellore district to intercept the water passed from the Kistna into Pennar and also the flood waters of the Pennar; and

(4) to excavate canals from the Someswaram reservoir to irrigate lands in the Nellore, Chingleput and South Arcot districts.

Kistna Reservoir Dam.—The dam will be built across Kistna river and it will have a height of 100 feet above the river-bed and a length of about 4,500 feet. The capacity of the reservoir is expected to be 70 t.m.c.ft. below the sill of the ridge-cutting between the Pennar and Kistna basins. Above this level, a storage of 50 t.m.c.ft. will be available for being drawn into the Pennar basin through the ridge cutting giving in all a total reservoir capacity of 120 t.m.c.ft. There are possibilities of developing hydro-electric power at the site.

Availability of water in the Kistna.—It has been reported that adequate supplies are available in the river provided the Hyderabad Government who can claim a share are reasonable in their views. The water diverted from Kistna to Pennar can be made to command a large area in the Kurnool district, but details will have to be worked out during investigation. The possibility of irrigation in Cuddapah district from Adinimayapalli anicut is also envisaged.

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Pennar Reservoir Dam.—The dam will be built across the river Pennar at Somewaram. The height of the dam will be 140 feet above the bed level and length 1,200 feet which will be necessary for storing 120 t.m.c.ft. of water required for new irrigation proposed in Nellore, Chingleput and South Arcot district.

Nellore North Canal.—From the Pennar reservoir, canals will take off on both sides of the reservoir to serve Nellore and other districts. The North Canal will run a length of nearly 94 miles and end near the coast near Tettu station on the Madras-Waltair railway line. The canal will serve portions of Nellore, Kavali, Atmakur and Kandukur taluks.

Nellore South Canal.—The Nellore South Main Canal will take off from the right side of the Pennar reservoir, go southwards, cross the Nagari hills and the Araniar valley, thus flow along a line upstream of the Poondi reservoir crossing the Nagari and Courtalliar rivers and the west of the town of Tiruvallur. It will thus flow southward, west of Chingleput and east of Tindivanam and Villupuram towns. Thereafter crossing the Gadilam it will flow in a south-westerly direction on the foreshore of Perumal and Wallajah tanks and end into the Vellar somewhere above Shatiantope anicut. The total length of this canal will be about 300 miles.

Cost of the scheme.—The Chief Engineer originally estimated roughly that the cost would be somewhere between Rs. 50 and Rs. 60 crores. The latest estimate is Rs. 78 crores approximately.

Period of construction.—The Chief Engineer (Irrigation) considers that with highly mechanized organization it might be possible to complete the project in seven years, but that the period may well extend to fifteen years otherwise.

Area irrigated.—The area irrigated by the project is expected to be about $2\frac{1}{2}$ million acres, requiring a storage (at five acres per million cubic feet) of about 500 million cubic feet. It is considered a safe assumption to make that the quantity of water to be provided by the Kistna would not exceed 450 t.m.c.ft., the balance of 50 t.m.c.ft. being easily contributed by the Pennar on which the second reservoir would be constructed, and the Swarnamukhi, Araniar, Courtalliar, Palar, Ponniar and Gadilam which will be crossed by the South Canal of the Kistna-Pennar Project. Thus the project is expected to be of great value to Kurnool, Cuddapah, Nellore, Chingleput and South Arcot districts. Portions of North Arcot and Chittoor will also probably be commanded by this scheme, but it is difficult to give details without a proper investigation.

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APPENDIX II.

[Vide answer to unstarred question No. 87 asked by Sri N. Venkata Subbayya at the meeting of the Legislative Assembly held on the 19th December 1947, page 497 supra.]

1. Non-Gazetted Officers—

Community.	Constables.		Head constables.		Sub-Inspectors.	
	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Hindus	22,103	64.8	3,040	72.7	1,142	70.1
Harijans	2,222	6.5	105	2.1	33	2.0
Christians	2,767	8.1	318	6.4	148	9.1
Muslims	6,408	18.8	882	17.6	275	16.9
Others	601	1.8	62	1.2	31	1.9
Total	34,101	100.0	5,007	100.0	1,629	100.0

2. Gazetted Officers—

Community.	Deputy Superintendents of Police.		District Superintendents of Police.		Deputy Inspectors-General of Police.	
	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Hindus	100	67.0	1	55.3	3	60
Harijans	4	2.8	2	5.3	..	..
Christians	10	6.7	4	10.5	1	20
Muslims	20	13.4	4	10.5	1	20
Europeans	4	2.8	4	10.5	..	..
Others	11	7.3	3	7.9	..	..
Total	149	100.0	38	100.0	5	100

* (Includes all posts in the grade of District Superintendents of Police.)

APPENDIX III.

[Vide answer to unstarred question No. 88 asked by Sri S. Nagappa at the meeting of the Legislative Assembly held on the 19th December 1947, page 497 supra.]

Statement showing the reported cattle mortality for the last three years districtwar.

Serial number and name of district.	1944-45.	1945-46.	1946-47.
1 Vizagapatam	6,118	2,164	6,030
2 East Godavari	1,773	710	810
3 West Godavari	417	310	181
4 Kistna	1,252	1,168	1,132
5 Guntur	1,369	1,565	911
6 Nellore	3,566	4,243	4,464
7 Cuddapah	605	895	1,373
8 Kurnool	1,795	844	832
9 Bellary	2,498	412	375
10 Anantapur	1,102	911	475
11 Chittoor	2,390	1,439	1,243
12 North Arcot	7,153	789	1,477
13 Salem	772	714	625
14 Chingleput	3,703	1,169	1,788
15 South Arcot	5,309	271	828
16 Coimbatore	1,031	762	1,884

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*Statement showing the reported cattle mortality for the last
three years districtwise—cont.*

Serial number and name of district.	1944-45	1945-46	1946-47
17 Nilgiris	550	286	204
18 Trichinopoly	1,731	846	3,194
19 Tanjore	2,937	1,722	1,153
20 Madurai	1,209	953	1,188
21 Ramnad	467	199	693
22 Tinai velly	1,277	765	616
23 Malabar	2,793	1,163	1,375
24 South Kanara	1,698	1,163	1,375
25 Madurai City	74	239	..
Total	53,579	25,702	34,256

APPENDIX IV.

[Vide answer to unstarred Question No. 89 asked by Sri S. Nagappa at the meeting of the Legislative Assembly held on the 19th December 1947, page 497 supra.]

Serial number and district.	Taluk.	Number of Police stations and outposts without quarters for the Police subordinates.
(1)	(2)	(3)
1 Vizagapatam, South ..	Vizagapatam	3
	Anakapalle	2
2 Do. North ..	Vizianagram	2
	Pathapatnam	1
	Salur	1
	Sompeta	2
	Palakonda	1
	Bimlipatam	1
3 East Godavari	Ramachandrapur	2
	Amalapur	2
	Rezole	2
	Peddapur	1
4 West Godavari	Ellore	5
	Chintalapudi	1
	Tadepalligudem	4
	Bhimavaram	3
	Narasapur	3
	Kovvur	3
	Tanuku	3
	Polavaram	3
5 Kistna	Bandar	3
	Gudivada	3
	Gannavaram	1
	Tiruvur	1
	Bezavada	3
	Nandigama	3
	Divi	1
6 Guntur	Guntur	6
	Narasaraopet	1
	Sattenapalle	3
	Vinukonda	1
	Palnad	3
	Repalle	3
	Bapatla	3
	Tenali	2
	Ongole	2

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Serial number and district	Taluk	Number of Police stations and outposts with- out quarters for the Police subordinates.
(1)	(2)	(3)
7 Nellore	Sulurpet	1
	Atmakur	1
	Kanigiri	2
	Kavali	2
	Kovvur	1
	Kandukur	1
	Darsi	1
8 Kurnool	Kurnool	2
	Dhone	2
	Nandikotkur	1
	Nandyal	1
	Koilkuntla	4
	Pattikonda	3
	Giddalore	1
	Markapur	1
9 Bellary	Bellary	2
	Alur	4
	Adoni	3
	Rayadurg	3
	Hospet	2
	Harpanahalli	2
	Kudligi	4
	Siruguppa	2
10 Cuddapah	Jammalamadugu	3
	Proddatur	3
	Rajampet	2
	Pulivendla	5
	Cuddapah	1
	Rayachoti	3
11 Chittoor	Chittoor	4
	Chandragiri	12
	Palmaner	1
	Madanapalle	5
	Vayalpad	4
	Punganur	1
<i>Prohibition stations.</i>		
	Chittoor	3
	Chandragiri	6
	Palmaner	2
	Madanapalle	2
	Vayalpad	2
12 North Arcot	Vellore	6
	Wallajah	2
	Arkonam	1
	Tirupattur	2
	Tiruvannamalai	3
	Chengam	2
	Polur	3
	Cheygar	1
	Wandiwash	1
<i>Prohibition stations.</i>		
	Vellore	5
	Wallajah	2
	Arkonam	2
	Gudiyattam	3
	Tirupattur	2
	Tiruvannamalai	2
	Chengam	1
	Polur	1
	Arni	3
	Wandiwash	1
	Cheygar	1

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Serial number and district	Taluk.	Number of Police stations and outposts with-out quarters for the Police subordinates.
(1)	(2)	(3)
13 South Arcot	Cuddalore	4
	Tindivanam	2
	Villupuram	4
	Cingee	1
	Chidambaram	5
	Vridhachalam	2
	Tirukkoyilur	6
	Kallakurichi	4
14 Tanjore	Kumbakonam	2
	Papanasam	5
	Arantangi	3
	Mannargudi	2
	Neemilam	4
	Mayavaram	2
	Tanjore	4
	Nagapattinam	2
	Pattukkottai	3
	Tiruturaipundi	1
	Shiyali	1
15 Madura, North	Madura	3
	Dindigul	4
	Palni	3
16 Do. South	Madura	3
	Melur	2
	Periyakulam	4
	Tirumangalam	2
17 Ramnad	Ramnad	7
	Sivaganga	2
	Tirupattur	10
	Tiruvadanai	6
	Sattur	3
	Srivilliputtur	4
	Aruppukkottai	3
	Mudukulattur	7
18 Tinnevely	Tinnevely	8
	Srivaikuntam	4
	Tiruchendur	1
	Koilpatti	3
	Sankarankoil	6
	Tenkasi	4
	Ambasamudram	6
	Nanguneri	3
19 Trichinopoly	Trichinopoly	5
	Udayarpalayam	5
	Perambalur	1
	Musiri	5
	Kulittalai	4
	Lalgudi	1
	Karur	3
20 Salem	Attur	1
	Omair	2
	Tiruchengode	6
	Harur	3
	Dharmapuri	3
	Namakkal	3
	Krishnagiri	2
	Hosur	2
21 Coimbatore	Coimbatore	11
	Erode	1
	Pollachi	2
	Udamalpet	2
	Dharapuram	1
	Palladam	1
	Andiyur	1

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Serial number and district.	Taluk.	Number of Police stations and outposts without quarters for the Police subordinates.
(1)	(2)	(3)
<i>Prohibition stations.</i>		
21 Coimbatore—cont. ..	Coimbatore	4
	Pollachi	2
	Udamalpet	2
	Dharapuram	2
	Palladam	2
	Erode	3
	Gobichettipalayam	3
	Kollegal	1
	Bhavani	1
	Andiyur	1
	Avanashi	1
22 The Nilgiris	Ootacamund	1
23 Malabar	Calicut	5
	Kurumbranad	4
	Kottayam	3
	Chirakkal	7
	Wynaad	5
	Palghat	5
	Ponnani	7
	Walluvanad	7
	Ernad	9
24 South Kanara	Mangalore	1
	Kasaragod	4
	Puttur	3
	Karkal	2
25 Chingleput	Saidapet	7
	Ponneri	3
	Tiruvellore	1
	Conjeevaram	2
	Madurantakam	2
26 Government Railway Police, Madras District.	Tekkali	1
	Nidadavolu	1
	Gudivada	1
	Ellore	1
	Repalle	1
	Tenali	1
	Madras City	1
	Tiruvellore	1
	Dronachalam	1
27 Government Railway Police, Trichinopoly.	Villupuram	1
	Madura	1
	Tinnevely	1
	Ootacamund	1
	Karur	1
	Trichinopoly	1
	Negapatam	1
28 Anantapur	Anantapur	3
	Gooty	7
	Tadpatri	4
	Kalyandurg	6
	Penukonda	3
	Hindupur	1
	Madakasira	2
	Kadiri	4
	Dharmavaram	2

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APPENDIX V.

[Vide item III on page 500 supra.]

THE MADRAS GENERAL SALES TAX (TURNOVER AND ASSESSMENT) RULES, 1939.

In exercise of the powers conferred by sub-section (2) of section 3 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras is hereby pleased to make the following rules:—

RULES.

1. These rules may be called the Madras General Sales Tax (Turnover and Assessment) Rules, 1939.

2. They shall come into force on the 1st day of October 1939.

3. In these rules, unless there is anything repugnant in the subject or context—

(a) " the Act " means the Madras General Sales Tax Act, 1939;

(b) " Form " means a form appended to these rules;

(c) " Government treasury " means a treasury or sub-treasury of the Provincial Government;

(d) " month " means a calendar month; and

(e) " section " means a section of the Act.

4. (1) Save as provided in sub-rule (2) the gross turnover of a dealer for the purposes of these rules shall be the amount for which goods are sold by him.

(2) In the case of the undermentioned goods the gross turnover of a dealer for the purposes of these rules shall be the amount for which the goods are bought by him

(a) groundnut,

(b) cashew,

(c) untanned hides and skins bought by a licensed tanner in the Province, and

(d) untanned hides and skins exported outside the Province by a licensed dealer in hides or skins.

5. (1) The tax under section 3 (1) shall be levied on the net turnover of a dealer. In determining the net turnover the amounts specified in clauses (a) to (k) shall, subject to the conditions specified therein, be deducted from the gross turnover of a dealer—

(a) all amounts allowed as discount, provided that such discount is allowed in accordance with the regular practice of the dealer or is in accordance with the terms of a contract or agreement entered into in a particular case and provided also that the accounts show that the purchaser has paid only the sum originally charged less the discount;

(b) all amounts allowed to purchasers in respect of goods returned by them to the dealer, provided that the accounts show the date on which the goods were returned and the date on which and the amount for which refund was made or credit was allowed to the purchaser;

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(c) all amounts for which the dealer sells articles which are not in his stock but which are obtained by him from another dealer specially to accommodate a particular customer and are immediately sold to such customer, provided that the sale is entered in the accounts then and there as an accommodation sale together with the name of the dealer from whom the articles were obtained [* and provided that the accommodating dealer does not make a profit out of the transaction].

(d) all amounts for which goods excluded from the operation of the Act under section 4 are sold, provided that separate accounts are kept for transactions in each of such goods;

(e) all amounts for which goods exempted under section 5 are sold, provided that the dealer is licensed under the Act in respect of such business and that the transactions are by virtue of the Act or these rules or the provisions of the licence exempt from taxation under the Act;

(f) all amounts for which goods are sold or purchased by a person licensed under section 8, provided that such sales or purchases are exempted from taxation under the Act by virtue of the provisions of the Act or these rules or the terms of the licence;

(g) all amounts for which hides or skins are bought or sold except such amounts as are liable to taxation under rule 18, provided that the dealer is licensed in respect of such transactions and that the transactions are carried on in accordance with the provisions of the Act, these rules and the conditions of the licence;

(h) all amounts realized by the sale by a dealer of his business as a whole;

(i) in the case of sales of sugar, matches or rubber tyres and tubes by a dealer the duty paid by him to the Central Government in respect of such sugar, matches or tyres and tubes;

(j) all amounts for which salt is sold; and

(k) all amounts which a registered manufacturer of groundnut oil and cake may be entitled to deduct from his gross turnover under rule 18 subject to the condition specified in that rule.

(2) In the case of dealers having more than one place of business the aggregate turnover of all such places of business shall be taken as the turnover of the business for the purpose of these rules. All returns prescribed by these rules shall in such cases be submitted by the head office in the Province and shall include the turnover of all branches of the business. † [Each branch shall also—

(a) submit to the assessing authority of the area in which it is situated, a return of the turnover of the branch in Form A or Form A-3, as the case may be; and

(b) intimate to such authority the fact that the return of the turnover of its business is included in the return submitted by its head office and specify the name and address of such head office.]

(3) For the purpose of determining whether a dealer is eligible for exemption under the first proviso to section 3 (1) only the net turnover as defined in sub-rule (1) shall be taken into consideration.

6. (1) Every dealer carrying on business on the first day of October 1939 shall, before the 15th day of October 1939, submit to the assessing authority of the area in which his principal place of business is situated—

(a) if he was carrying on business during the whole of the year ending the 31st day of March 1939 and his net turnover for that year is not less than Rs. 10,000 a return of his gross and net turnover for that year in Form A; or

* G.O. No. 1880, Revenue, dated 17th October 1945.

† G.O. No. 328, Revenue, dated 20th February 1946.

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(b) if he was not carrying on business during the whole of the said year a return in Form A-1 showing—

(i) his gross and net turnover for the first twelve months of his business in case he was carrying on business for a period of not less than twelve months before the 1st day of October 1939 and his net turnover for the first twelve months of his business is not less than Rs. 10,000; or

(ii) his estimated gross and net turnover for the first twelve months of his business in case he was not carrying on business for a period of twelve months before the said date and his estimated net turnover for the first twelve months of his business is not less than Rs. 10,000.

(2) Every dealer commencing business after the first day of October 1939 whose estimated net turnover for the first twelve months of his business is not less than Rs. 10,000 shall within thirty days of commencing his business submit to the assessing authority of the area in which his principal place of business is situated a return in Form A-1 showing his estimated gross and net turnover for the first twelve months of his business.

* [(3) Every dealer commencing business who has not submitted a return under sub-rule (2), but whose turnover reaches Rs. 10,000 within the first twelve months of the commencement of his business, shall within thirty days of the day on which his turnover reaches Rs. 10,000, submit to the assessing authority of the area in which his principal place of business is situated a return in Form A-1.]

7. The assessing authority shall, if he is satisfied, after such scrutiny of the accounts of the dealer and such enquiry as he may consider necessary, that the return submitted under rule 6 is correct and complete, fix provisionally on the basis of the return the annual tax payable at the rates specified in section 3 (1):

Provided that, in the year beginning on the 1st day of April 1948, the assessing authority shall fix provisionally in the said manner and at the said rates the tax payable for each half year.

8. If no return is submitted by the dealer as required by rule 6 or if the return submitted by him appears to the assessing authority to be incorrect or incomplete, the assessing authority shall after making such enquiry as he considers necessary determine the turnover of the dealer to the best of his judgment, and fix provisionally the annual tax payable at the rate specified in section 3 (1):

Provided that, in the year beginning on the 1st day of April 1948 the assessing authority shall fix provisionally in the said manner and at the said rates the tax payable for each half year.

9. Where any return submitted by a dealer appears to the assessing authority to be incorrect or incomplete, the assessing authority shall, before taking action under rule 8, issue a notice to the dealer calling upon him to produce his accounts and prove the correctness and completeness of his return at a time and place to be specified in the notice.

10. As soon as the tax has been provisionally fixed under rule 7 or rule 8 the assessing authority shall issue to the dealer a notice in Form A-2 and the dealer shall pay for each month of the year of assessment one-twelfth of the tax provisionally fixed at the time and in the manner specified in the notice, the monthly instalments due for the months preceding the date of the notice being paid in a lump sum:

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Provided that, in the year beginning on the 1st day of April 1943, the assessing authority shall issue to the dealer a notice in Form A-2 and the dealer shall for each month of each half year pay one-sixth of the tax provisionally fixed for that half year at the time and in the manner specified in the notice:

Provided further that, in the year beginning on the 1st day of April 1943 the tax provisionally fixed under rule 7 or rule 8, as the case may be, and the notice in Form A-2 issued to the dealer under this rule in accordance with the rates specified in section 3 (1) as amended by the Madras Finance Act, 1943, shall as regards the tax payable for the first half year be deemed to have been lawfully fixed and issued respectively in accordance with the rates specified in section 3 (1) as amended by the Madras Finance (No. 2) Act, 1943, and these rules.

11. (1) Every dealer liable to submit a return under rule 6, except those who have elected to be assessed by the method described in rule 13, shall, on or before the first day of May in every year submit to the assessing authority of the area in which his principal place of business is situated a return in Form A showing the actual gross and net turnover for the preceding year.

Every dealer not liable to submit a return under rule 6, who has a net turnover of not less than Rs. 10,000 in any year, shall unless he has elected to be assessed by the method described in rule 13 submit to the assessing authority of the area in which his principal place of business is situated a return in Form A showing the actual gross and net turnover for that year on or before the 1st day of May of the succeeding year and thereafter, for every year on or before the 1st day of May immediately following such year.

(2) On the receipt of a return in Form A the assessing authority shall, if he is satisfied, after such scrutiny of the accounts and such enquiry as he considers necessary that the return is correct and complete, finally assess on the basis of the return the tax payable under section 3 (1) for the preceding year:

Provided that the assessing authority may finally assess the tax payable under section 3 (1) for the year 1940-41 at any time within one year after the Federal Court has pronounced its decision in the appeal against the judgment of the Madras High Court in Appeal No. 102 of 1941.

(3) If no return is submitted or if the return submitted appears to the assessing authority to be incorrect or incomplete, the assessing authority may, after following the procedure prescribed in rules 8 and 9, finally assess the tax according to the best of his judgment.

(4) The assessing authority shall, as soon as may be after the 1st May

(a) make a provisional assessment for the current year on the basis of the return received from the dealer under sub-rule (1) or, if such return is not submitted on or before the 1st May or if the return so submitted appears to the assessing authority to be incorrect or incomplete, according to the best of his judgment:

Provided that in the year beginning on the 1st day of April 1943, the assessing authority shall make a provisional assessment for the two half years separately;

(b) issue to the dealer a notice in Form A-2.

Until an assessee received such notice of provisional assessment, he shall continue to pay tax as in the preceding year, unless he is not liable to pay tax in the current year. Any tax so paid shall be adjusted when the provisional assessment for the year has been fixed:

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Provided that, in the year beginning on the 1st day of April 1943, the tax provisionally fixed for the year and the notice in Form A-2 issued to the dealer under this sub-rule in accordance with the rates specified in section 3 (1) as amended by the Madras Finance Act, 1943, shall as regards the tax payable for the first half year be deemed to have been lawfully fixed and issued respectively in accordance with the rates specified in section 3 (1) as amended by the Madras Finance (No. 2) Act, 1943, and these rules, and

Provided that, in the year beginning on the 1st day of April 1944, he shall continue to pay tax as in the preceding half year instead of as in the preceding year.

11-A. (1) The assessing authority shall, as soon as may be convenient after the 1st October 1943, fix provisionally the tax payable for the half year ending on 31st March 1944, by every dealer to whom he has already issued a notice in Form A-2 under rule 10 or sub-rule (4) of rule 11;

(2) the assessing authority shall issue to the dealer a notice in Form A-2 in respect of the said half year; and

(3) it shall not be necessary for the assessing authority to issue a notice to the dealer before fixing the tax under sub-rule (1).

12. If the final assessment made under sub-rule (2) or (3) of rule 11 is greater than the provisional assessment made under rule 7, rule 8 or sub-rule (4) of rule 11 or rule 11-A, the assessing authority shall serve upon the dealer a notice in Form B, and the dealer shall pay the sum demanded at the time and in the manner specified in the notice. If the final assessment is lower than the provisional assessment, he shall serve upon the dealer a notice in Form C.

13. (1) In lieu of the method of assessment described in rules 7 to 12 the method described in sub-rules (2) to (5) may, at the option of the dealer, be adopted at any time in the case of dealers, whose net turnover exceeds Rs. 20,000. If the dealer desires that this method of assessment should be applied to him from the beginning of any year, he shall intimate his desire to the assessing authority at the time of submitting the return prescribed in rule 6 or thereafter before the 1st of April in any year. If, however, he exercises the option after the commencement of any year he shall along with the intimation of his exercise of such option submit to the assessing authority a return in Form A-3 showing the gross and net turnover for the period commencing from the beginning of that year up to the end of the month immediately preceding and shall therewith forward a receipt from a Government treasury or a cheque in favour of the assessing authority for the full amount of the tax payable by him for such period after deducting therefrom any tax which he might have paid for that year under rule 10.

(2) The dealer shall submit to the assessing authority, on or before the last day of November 1939 and thereafter on or before the last day of every month, a return in Form A-3 showing the gross and net turnover for the preceding month. Along with the return, he shall also submit a receipt from a Government treasury or a cheque in favour of the assessing authority for the full amount of the tax payable for the month to which the return relates at the rate specified in section 3 (1).

(3) On receipt of the return and of the receipt or cheque referred to in sub-rule (2) the assessing authority shall, after such scrutiny of the accounts and after making such enquiry as he considers necessary, satisfy himself that the return is correct and complete and that the correct amount of tax has been paid.

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(4) If no return is submitted in respect of any month before the last day of the succeeding month or if the return is submitted without a receipt or cheque for the full amount of the tax payable or if the return submitted appears to be incorrect or incomplete, the assessing authority shall, after making such enquiry as he considers necessary, and after giving the dealer an opportunity as prescribed in rule 9 of proving the correctness and completeness of his return, where one has been submitted, determine the turnover to the best of his judgment and assess the tax payable for the month and shall serve upon the dealer a notice in Form B-1 and the dealer shall pay the sum demanded at the time and in the manner specified in the notice.

(5) If at the time of the receipt of the return referred to in sub-rule (3) or of the issue of the notice in Form B-1 referred to in sub-rule (4) or subsequently it is found that the amount paid by the dealer is in excess of the correct tax payable under section 3 (1), such excess shall, at the option of the dealer, be credited towards the tax, if any, payable by him for succeeding months or be refunded to him.

14. If in any case the assessing authority determines the turnover at a figure different from that shown in a return submitted under the provisions of these rules, he shall record his reasons briefly in writing and shall furnish the assessee with a copy of such record. Nothing contained in this rule shall affect the validity of any assessment duly made.

15. (1) Rules 6 to 13 shall not apply to licensed tanners and other licensed dealers in hides or skins in respect of their dealings in hides or skins; but the provisions of this and the following rule shall apply to them in respect of such dealings.

(2) Every tanner or other dealer in hides or skins whose net turnover for a year has been or is expected to be not less than Rs. 10,000 shall submit to the assessing authority, on or before the last day of November 1939 (or the last day of the month following that in which he commences business) and thereafter on or before the last day of every month, a return in Form A-4 or, as the case may be, in Form A-5 showing his transactions for the preceding month. Along with the return he shall also submit a receipt from a Government treasury or a cheque in favour of the assessing authority for the full amount of the tax payable for the month to which the return relates.

(3) On receipt of the return and of the receipt or cheque referred to in sub-rule (2) the assessing authority shall, after such scrutiny of the accounts and after making such enquiry as he considers necessary, satisfy himself that the return is correct and complete and that the correct amount of tax has been paid.

(4) If no return is submitted in respect of any month before the last day of the succeeding month or if the return is submitted without a receipt or cheque for the full amount of the tax or if the return submitted appears to be incorrect or incomplete, the assessing authority shall, after making such enquiry as he considers necessary, and after giving the tanner or other dealer an opportunity as prescribed in rule 9 of proving the correctness and completeness of his return, where one has been submitted, determine the turnover to the best of his judgment and assess the tax payable for the month and shall serve upon the tanner or other dealer a notice in Form B-1 and the tanner or other dealer shall pay the sum demanded at the time and in the manner specified in the notice.

(5) If at the time of the receipt of the return referred to in sub-rule (3) or of the issue of the notice in Form B-1 referred to in sub-rule (4) or subsequently, it is found that the amount paid by the tanner or

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other dealer is in excess of the correct tax payable, such excess shall, at the option of the tanner or other dealer, be credited towards the tax, if any, payable by him for succeeding months or be refunded to him.

16. (1) In the case of hides and skins the tax payable under section 3 (1) shall be levied in accordance with the provisions of this rule.

(2) No tax shall be levied on the sale of untanned hides or skins by a licensed dealer in hides or skins except at the stage at which such hides or skins are sold to a tanner in the Province or are sold for export outside the Province.

(i) In the case of all untanned hides or skins sold to a tanner in the Province, the tax shall be levied from the tanner on the amount for which the hides or skins are bought by him.

(ii) In the case of all untanned hides or skins which are not sold to a tanner in the Province but are exported outside the Province, the tax shall be levied from the dealer who was the last dealer not exempt from taxation under the first proviso to section 3 (1) who buys them in the Province, on the amount for which they were bought by him.

(3) Sales by licensed dealers of hides or skins which have been tanned within the Province shall be exempt from taxation provided that the hides or skins have been tanned in a tannery which has paid the tax leviable under the Act. If such hides or skins have been tanned in a tannery which is exempt from taxation under the first proviso to section 3 (1), the sale of such hides or skins shall be liable to taxation as under the next sub-rule below dealing with hides or skins tanned outside the Province.

(4) Sales by licensed dealers in hides or skins which have been tanned outside the Province shall be exempt from taxation except at the stage of sale by the dealer who is the first dealer not exempt from taxation under the proviso to section 3 (1) who sells them within the Province. The tax shall be levied from such dealer on the amount for which he sells such hides or skins.

(5) Sale of hides, or skins by dealers other than licensed dealers in hides or skins shall, subject to the provisions of section 3, be liable to taxation on each occasion of sale.

17. Every dealer who has bought or sold goods for valuable consideration other than money, shall separately specify in the return of turnover which he is required to submit under these rules the quantity of goods so bought or sold and the description in sufficient detail of the valuable consideration for which the goods were bought or sold. The assessing authority shall fix the value of such consideration in money for the purpose of determining the turnover and assessment of the tax payable under the Act and the value fixed by such authority shall, subject to the appeal and revision provided for in the Act and the rules made thereunder, be final.

18. (1) Any dealer who manufactures groundnut oil and cake from groundnut and/or kernel purchased by him may, on application to the assessing authority having jurisdiction over the area in which he carries on his business, be registered as a manufacturer of groundnut oil and cake.

(2) Every such manufacturer shall be entitled to a deduction under clause (b) of sub-rule (1) of rule 5 equal to the value of the groundnut and/or kernel purchased and converted by him into oil and cake provided that the amount for which the oil is sold is included in his turnover.

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Explanation.—For the purpose of this sub-rule—

- (a) 143 lb. of groundnut shall be taken to be equivalent to 100 lb of kernel;
- (b) 143 lb. groundnut or 100 lb. of kernel shall, when converted into oil, be taken to yield 43 lb. of oil; and
- (c) one candy of oil shall be taken to be equivalent to 500 lb. of oil.

(3) Every such manufacturer shall, not later than the last day of every month, submit a statement to the registering authority furnishing the following particulars in respect of transactions relating to the previous month:—

(i) the aggregate amount of groundnut and/or kernel purchased by him, and the total purchase price; and

(ii) the quantity of the groundnut oil manufactured, the amount for which it was sold and the amount included in the turnover.

(4) For the purpose of sub-rule (2), the value of the groundnut and/or kernel shall be calculated on the price for which the manufacturer purchased the groundnut and/or kernel in the month to which his application for deduction relates or, if no purchase was made in that month, in the last preceding month in which the manufacturer made the purchase.

(5) No deduction under clause (k) or sub-rule (1) of rule 5 shall be allowed in connexion with the sale of groundnut cake.

FORM A.

Return of turnover.

[See rules 6 (1) and 11 (1).]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our turnover for the year ending the 31st March 19⁴⁸ :—

Statement.

Name(s) and postal address(es) of dealer(s).	Place or places of business.	Nature of business (nature of goods brought or sold).	Amount of gross turnover.	Turnover and description of each class of goods exempt from the tax.	Discount allowed.	Amount refunded in respect of articles returned by customers.	Turnover of accommodation sales.	Net turnover liable to the tax.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the year ending the 31st March 19⁴⁸

Place.....

Date.....

Signature of dealer(s).

NOTE.—(1) Give the turnover of the immediately preceding financial year.

(2) In column (2) note the addresses of the headquarters and of all branches of the business to which the return relates.

(3) The turnover of each class of goods for which exemption is claimed should be specified separately in column (5).

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FORM A-1.

Return of ^{turnover} estimated turnover.

[See rule 5(1) and (2).]

[To be used only (i) by dealers who commence their business on or after the 1st day of October 1939, and (ii) by dealers who were carrying on business on the 1st day of October 1939 but who were not doing business during the whole of the year ending the 31st day of March 1939 or who commenced business after the 31st day of March 1939.]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our ^{turnover} for the first twelve months of business. I/We commenced business on ^{estimated turnover}

Statement.

Name(s) and postal address(es) of dealer(s).	Place or places of business.	Nature of business (nature of goods bought or sold).	Office or establishment or as turnover.	Turnover or estimated turnover exempt from tax.	Net turnover or estimated net turnover less tax.
(1)	(2)	(3)	(4)	(5)	(6)

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it represents my/our

^{turnover}
estimate of the turnover likely to be realized for the first twelve months of business.

Place.....

Date.....

Signature of dealer(s).

NOTE.—(1) In column (2) note the addresses of the headquarters and of all the branches of the business to which the return relates.

(2) Estimated turnover should be furnished only by dealers who did not commence their business twelve months before the 1st October 1939.

(3) Separate figures should be given in column (5) for each class of exempted goods.

FORM A-2.

Notice of provisional assessment and demand for payment of the tax.

[See rules 10 and 11.]

To

(The dealer.)

Take notice that you have been provisionally assessed, under the Madras General Sales Tax Act, 1939, to a tax of Rs. [rupees]
(in words) only for the year ending 31 March 1944
half year ending 31st March 1944
30th September 1943

This tax shall be paid in monthly instalments of Rs. [rupees]
(in words) only. The tax for the half year ending 30th September 1943
31st March 1944 shall be paid
in monthly instalments of Rs. [Rupees] (in words) only
Rs. [Rupees] (in words) only

The tax for the months preceding the date of this notice.

The tax for the first half year of the year commencing on the 1st April 1943 and the tax for the months of the second half-year preceding the date of this notice.

days from the date of service of this notice and the tax for each of the remaining months

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before the 10th day of the succeeding month,
by cheque in favour of the undersigned

by remittance into the Government treasury at.....
to the headman of.....

to the tax-collector who will call for it
failing which the amounts will be recovered as if they were arrears of land revenue and
you will be liable to fine as provided in section 15 of the Madras General Sales Tax Act,
1939.

Turnover as determined by the } Rs.....
assessing authority.

Place.....

Date.....

Assessing Authority.

NOTE.—(1) If payment is made by cheque the cheque shall be such as under the Madras Treasury Code
may be received by the Treasury concerned.

(2) The assessee shall continue to pay tax in the following year at the rate specified above pending
the provisional assessment for that year in accordance with rule 11 (4) of the Madras General Sales Tax
(Turnover and Assessment) Rules, 1939.

(3) The tax paid by the assessee for the month preceding the date of this notice in accordance with
the provisional assessment for the preceding year shall be adjusted towards the tax payable under this
notice. If the tax so paid is less than the amount payable under this notice for the months concerned he
shall pay the difference within 15 days from the date of service of this notice.

FORM A-2.

Return of turnover.

[See rule 13 (2).]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our turnover for the month of.....

.....

Statement.

Name(s) and postal address (ca) of dealer (a).	Place or place of business.	Nature of busi- ness (nature of goods bought or sold).	Amount of gross turnover.	Turnover and description of each class of goods exempt from the tax.	Discount allow- ed.	Amount refund- ed in respect of articles returned by consumers.	Turnover of accommodation sales.	Net turnover liable to the tax.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished
in the above statement is true and complete and that it relates to the month of.....

Place.....

Date.....

Signature of dealer(s).

NOTE.—(1) In column (2) note the addresses of the headquarters and of all the branches of the
business to which the return relates.

(2) The turnover of each class of goods for which exemption is claimed should be specified separately
in column (5).

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FORM A-4.

Return of turnover in the case of tanners.

[See rule 15 (2).]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our turnover for the month of

*Statement.*Name(s) and postal
address(es) as tanner(s).

Place or places of business.

Amount for which hides and
skins were purchased for
tanning by the assesse(s).

(1)

(2)

(3)

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the month of

Place.....

Date.....

Signature of tanner(s).

NOTE.—Note in column (2) the addresses of the head office and of all the branches of the business to which the return relates.

FORM A-5.

Return of turnover in the case of dealers in hides or skins.

[See rule 15 (2).]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our transactions for the month of

Name(s) and postal address(es) of dealer(s).....

Place or places of business.....

Statement.

(a) For dealers in untanned hides or skins—

Amount for which
goods have been
sold to tanners in
the Province.Amount for which
goods have been
sold to other dealers
in the Province.Amount for which
goods have been
sold on export
outside the Province.Amount for which
goods falling
under column (3)
were purchased
by the dealer(s).

(1)

(2)

(3)

(4)

(b) For dealers in tanned hides or skins—

Amount for which hides or
skins tanned in the Province
were sold.Amount for which hides or skins tanned outside the Province
were sold.

(1)

(2)

(i)
Hides or skins bought from
dealers in the Province.(ii)
Hides or skins bought from
dealers outside the Province.*Declaration.*

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the month of

Place.....

Date.....

Signature of dealer(s).

NOTE.—Note in column (2) the addresses of the head office and of all the branches of the business to which the return relates.

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FORM B.

Notice of final annual assessment and demand.

(See rule 12.).

To

(Dealer.)

Take notice that you have been finally assessed under the Madras General Sales Tax Act, 1939, to a tax of Rs.....[rupees.....(in words)] only for the year ending the 31st March 19* , and that, after deducting the total amount of the monthly payment(s) already made by you towards the tax for that year, you have to pay a (further) sum of Rs.....[rupees.....(in words)] only. This balance of tax shall be paid within twenty-one days from the date of service of this notice

by cheque in favour of the undersigned

by remittance into the Government treasury at

to the headman of

to the tax-collector who will call for it

failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to fine as provided in section 15 of the Madras General Sales Tax Act, 1939.

Turnover as finally determined }
by the assessing authority. } Rs.....

Place.....

Date.....

Assessing Authority.

NOTE.—If payment is made by cheque, the cheque shall be such as under the Madras Treasury Code may be received by the treasury concerned.

FORM B-1.

Notice of final monthly assessment and demand.

[See rule 13 (4) and (5).]

To

(Dealer.)

Take notice that you have been assessed under the Madras General Sales Tax Act, 1939, to a tax of Rs.....[rupees.....(in words)] only for the month of.....19 , and that after deducting the payment(s) already made by you towards the tax for that month you have to pay a (further) sum of Rs.....[rupees.....(in words)] only. This amount shall be paid within twenty-one days from the date of service of this notice

by cheque in favour of the undersigned, or

by remittance into the Government treasury at.....failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to fine as provided in section 15 of the Madras General Sales Tax Act, 1939.

Turnover as determined by the }
assessing authority. } Rs.....

Place.....

Date.....

Assessing Authority.

NOTE.—If payment is made by cheque, the cheque shall be such as under the Madras Treasury Code may be received by the treasury concerned.

FORM C.

Notice of final assessment and refund order.

[See rule 12.]

To

(Dealer.)

Take notice that you have been finally assessed under the Madras General Sales Tax Act, 1939, to a tax of Rs.....[rupees.....(in words)] only for the year ending the 31st March 19 . The total amount of tax paid by you already is Rs.....[rupees.....(in words)] only, that is, Rs.....in excess of the tax due. A refund order is enclosed. You should apply to the Government treasury at.....for the refund of this sum within three months from the date of service of this notice failing which the amount will lapse to the Government.

Turnover as finally determined by the }
assessing authority. } Rs.....

Place.....

Date.....

Assessing Authority.

Finance (Keorg?) Dept.

Please see the L.A. question no. 654 and its answer ¹²⁹⁰⁻¹²⁹⁶
and the supplementary questions and answers on pp 3-6 of the
proceedings
These papers may be useful of reference

Order 1778 532 Dated 28.5.66.

Abstract.

L.A. Question No. 654
Begum Mir Amiruddeen VKA
Retrenchment & Keorga Committee.
Papers. Records.

L. S. 4

28.5.66.

(True copy)

Superseded
Madras Record Dept.

1753